

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending 31st DECEMBER 1902 and 1903

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
Burma—						
<i>Tenasserim—</i>						
Mergui	15	15	15	15	30 to 37	30 to 37
Tavoy	10	10	15	15	25	25
Moulmein and Amherst	17	17	12 to 15	12 to 15	12 to 45	12 to 45
<i>Pegu (deltaic)—</i>						
Pegu	22	22	12	12	32	32
Rangoon	15	15	12	12	45	45
Thongwa	30	30	12	12	30	30
Bassein	30	30	13	12	30	30
<i>Pegu (inland)—</i>						
Tharawadi	15 to 20	15 to 20	12 to 15	12 to 15	30 to 45	30 to 45
Henzada	15	15	12	12	22	22
Prome	7 to 12	7 to 12	10 to 15	10 to 15	30 to 50	30 to 50
Toungoo	15	15	13	13	25	25
Thayetmyo	15	15	12	12	30	30
<i>Upper Burma—</i>						
Mandalay	15	12	15	15	30	26
Bamo	11	11	12 to 14	12 to 14	40 to 50	40 to 50
Pakokku	15	15	12	12	15	15
Meiktila	12	12	15	15	30	30
<i>Arakan—</i>						
Sandoway	15	15	12	12	30	30
Kyaukpyu	8 to 10	8 to 10	10 to 12	10 to 12	30	30
Akyab	15 „ 20	12 „ 15	10 „ 12	10 „ 12	15 to 20	12 to 15
Assam—						
<i>Surma—</i>						
Sylhet	7	7	7 to 10	7 to 10	13 to 30	13 to 30
Cachar	8	9	7	7	14 „ 16	14 „ 16
<i>Hill tracts—</i>						
Khási and Jaintia Hills	10 to 15	10 to 15	8 to 12	8 to 12	18.75 to 37.5	15 to 45
Gáro Hills	9	7.5	9 „ 12	9 „ 12	18 „ 35	18 „ 30
Manipur	7 to 10	7 to 10	8 „ 10	8 „ 10	15 „ 25	15 „ 25
Nágá Hills	8 „ 15	8 „ 15	10 „ 15	10 „ 15	21 „ 40	21 „ 40
Lushai Hills	15	...	12	...	40 „ 45	...
<i>Brahmaputra—</i>						
Goálpára	7.5 to 15	7.5 to 15	8 to 10	8 to 10	15 to 30	15 to 30
Kámrúp	9	9	11	11	30	30 „ 35
Darrang	6.25 to 7.5	5 to 8	6.25 to 10	8 to 10	10 to 20	10 „ 35
Nowgong	11.25	11.25	10	10	24.37 „ 30	24.37 „ 30
Sibságar	8 to 15	10 to 12	8 to 15	7 to 15	14 „ 45	13 „ 45
Lakhimpur	9 „ 12	9 „ 12	10 „ 12	10 „ 12	12 „ 60	12 „ 60
Bengal—						
<i>Eastern—</i>						
Backerganj	8	8	8	8	15 to 20	15 to 20
Noakhali	9.37	9.37	7 to 8	7 to 8	10 „ 20	10 „ 20
Chittagong	8 to 10	8 to 10	8 „ 10	7 „ 10	10 „ 15	10 „ 15
Tippera	10	8	7 „ 10	7 „ 10	15	12 „ 15
Dacca	7	6 to 7.5	8	6 „ 10	7.5 to 20	7.5 „ 20
Maimensingh	8	6.5	8	8	14 „ 15	13 „ 15
<i>Deltaic—</i>						
Khulna	9 to 11	9.37 to 11	7 to 10	7 to 10	10 to 28	10 to 28
24 Parganas	10 „ 12	7.5 „ 10	7.5 „ 8	7 „ 9	12 „ 20	10 „ 20
Midnapur	9.37	8.5	7.5	7.5	12 „ 15	12 „ 18
Howrah	10.5	10.5	8 to 9	8	15 „ 18	13 „ 15
Calcutta	10	9	9	9	20	18 „ 22

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending
31st DECEMBER 1902 and 1903—continued

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
Bengal—continued						
<i>Deltaic—continued</i>						
Hooghly	10	10	7	7	12 to 20	12 to 20
Nadia (Krishnagarh)	7.5	9.37	8	7	12 " 15	10 " 15
Jessore	8.75	9.37	7	7	12 " 15	10 " 15
Faridpur	10	10	8 to 10	8	15	15
<i>Central—</i>						
Bankura	6.75	6 to 7.5	5 to 7.5	5 to 7.5	10	8 to 12
Bardwan	11.25	10	6	7	15.5	15
Birbhum	6 to 7.5	6 to 7.5	5 to 6	4 to 6	12 to 15	12 to 15
Murshidabad	6	6	5 " 6	5 " 6	15 " 20	14 " 16
Santhal Parganas	4.69 to 5.62	3.75 to 4.75	5 " 6	5 " 6	7.5 " 15	7.5 " 15
Pabna	8 " 10	8 " 11	7 " 9	6 " 7	12 " 30	10 " 22
Bogra	9.37	7.5	5 " 8	5 " 8	12 " 30	10 " 20
Rajshahi	4 to 7.5	4 to 8	6 " 7	4 " 6	5 " 20	7 " 15
Malda	7.5	7.5	6	6	10 " 15	10 " 15
<i>Northern—</i>						
Rangpur	10	9	7	7	15	15
Dinajpur	8	9	6	6	15 to 20	12 to 22
Jalpaiguri	7.5	7.5	8	8	20	15 " 20
<i>Hills—</i>						
Darjeeling	7 to 10	7 to 10	8 to 10	8 to 10	12 to 25	12 to 25
<i>Orissa—</i>						
Puri	6	6	6	6	10	10 to 11
Cuttack	5	5	5.5	5.5	9 to 10	9 " 10
Balasore	5 to 6	4 to 5.5	4 to 7	3.75 to 6	7.5 " 12	11.25
<i>Chota Nagpur—</i>						
Singbhum	4	4	7	7	12 to 15	12
Manbhum	4.69 to 5.62	5.62	6 to 7	6	11.25 " 15	11.25 to 18.75
Ranchi	3	3	5	5	8	8
Palamau	6.09	6.09	4 to 5	4 to 5	7.5 to 12	10 to 12
Hazaribagh	5.5	5	7	6	10	8 " 15
<i>Bihar, south—</i>						
Monghyr	5.62	4 to 5	6 to 10	4 to 6	9 to 15	8 to 10
Gaya	4 to 5	4 " 5	4 " 5	4 " 5	7.5 " 12	6 " 12
Patna	5 " 6	5 " 6	5 " 6	5 " 6	8 " 12	8 " 12
Shahabad	4.69	4.69	5.5 " 6	5 " 6	7.5 " 9.37	7.5 " 9.37
<i>Bihar, north—</i>						
Purnea	6	5.62 to 7.5	5 to 6	4 to 6	12 to 15	12 to 15
Bhagalpur	6.25	6.5	5	5	7.5 " 10	6 " 10
Darbhanga	3.75 to 5	3.75 to 5	3 to 5	3 to 5	5.62 " 10.31	5.62 " 10.31
Muzaffarpur	4 " 5	3 " 4	4 " 5	3 " 4	7 " 8	4 " 8
Saran	3.75 " 5.62	3.75 " 5.62	4 " 10	5 " 8	7.5 " 11.25	7.5 " 11.25
Champaran	4.5	4	4	4	7	6
United Provinces :						
<i>(a) Agra—</i>						
<i>Eastern—</i>						
Mirzapur	4	4	5	5	8	8.62
Benares	3.75	3.75	3.5	3.5	5.62	5.62
Ghazipur	3.37	3.37	4	4	7.5	7.5
Jaunpur	3.5	3.5	4	4	7.5	7.5
Allahabad	3.35	3.35	4	4	7.66	7.66
<i>Central—</i>						
Banda	3	3	4	4	7	7
Fatehpur	3.56	3.56	4.5	4.5	5.62 to 7.37	5.62 to 7.37
Hamirpur	3.5	3.5	4.37	4.37	7	7
Jalaun	4	3.75	4.75	4.5	7	7
Cawnpore	3.69 and 7.5	3.72 and 5	4.31 and 6	4.37 and	7.56 and 15	7.65 and 13
Jhansi	3.5	3.5	5	5	7.81	7.81
Etawah	5.5	5	5	5	10	10
Farukhabad	5.69 to 6.69	5 to 6.25	5.31 to 6.75	5.19 to 6.87	9.12 to 12	8.5 to 11.31
Mainpuri	5.62	5.25	5.5	5	10	8.5
Etah	5.75	5.62	5	5	9 to 10.5	9 to 10.5

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending
31st DECEMBER 1902 and 1903—continued

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
United Provinces :—continued						
(a) AGRA—continued						
<i>Western—</i>						
Meerut	5'5	4	6	5	10	10
Agra	5 to 6	4 to 5	5 to 6	5 to 6	8 to 10	8 to 10
Muttra	5'62	5'62	6	5	11'25	9'37
Aligarh	5	5	5	5	10 to 15	10 to 15
Bulandshahr	5'62	5	5'62	5	10'31	10
<i>Submontane, east—</i>						
Ballia	4'19	4'19	4	4	8'12	8'12
Azamgarh	3'26	3'32	4'08	4'08	7'21	7'21
Gorakhpur	3'12	3'12	3'62	3'62	7'25 to 7'81	7'37 to 7'87
Basti	3'75	3'75	4 to 5	4 to 5	8 " 12	8 " 12
<i>Submontane, west—</i>						
Shahjahanpur	8 to 10	6 to 8	6 to 8	4 to 7	12 to 15	10 to 15
Budaun	6	6	5	5	10	10
Pilibit	4	4'25	4'5	4'25	7'64	7'94
Bareilly	4'32	3'59	4'78	4'44	8'76	8'74
Moradabad	5'5	5'62	5'25	5'12	10'31	10
Bijnor	2'5 to 5	2'5 to 5	4 to 5	4 to 5	8'5 to 10	8'5 to 10
Muzaffarnagar	4 and 4'5	4 and 4'5	4 and 5	4 and 5	11 and 12	11 and 12
Saharanpur	5 " 6	5 " 6	5 " 6	5 " 6	10 " 12	10 " 12
Dehra-Dun	6 to 7	6 to 7	5 to 7	5 to 7	12 to 15	12 to 15
<i>Hills—</i>						
Naini Tal	5	5	6	6	10 to 15	10 to 15
Almora	4 to 8	4 to 8	5 to 6	5 to 6	10 " 12	10 " 12
Garhwál	4'69 " 5'62	4'69 " 5'62	5 " 6	5 " 6	7 " 15	7'5 " 15
(b) OUDH—						
<i>Southern—</i>						
Partabgarh	3	3	3'5	3'5	6	6
Sultanpur	3'37	3'37	4	4	7'5	7'25
Rae-Bareilly	3'06	4'12	4'37	4'31	7'84	7'87
Unao	4'69 to 5'62	4'69 to 5'62	4'5 to 5	4'22 to 4'69	7'5 to 10	7'5 to 9'37
Lucknow	4	4	4'25	4'25	7'5	7'5
Hardoi	5'75	5'19	5'37	4'87	11'19	10
<i>Northern—</i>						
Fyzabad	1'87 to 4	1'87 to 4	4	4	5'62 to 7'5	5'62 to 7'5
Barabanki	3'37	3'75	4	4	7'37	7'5
Gonda	2'81	2'75	3'75	3'69	8'25	8'12
Bahraich	3	3	4 to 5	4 to 5	8 to 10	8 to 10
Sitapur	3'19	3'37	4'25	3'5	7'94	6'37
Kheri	3'33	3'25	4'33	4'33	9	9
Rajputana—						
<i>Eastern—</i>						
Partabgarh	7'5	7'5	5'62	5'62	16'87	15 to 16'8
Banswara	5	5	5	5	18'75	18'75
Mewar (Udaipur)	4 to 6	4 to 6	5'5 to 7	5'5 to 7	22 to 35	22 to 35
Hilly Tracts of Mewar (Dungarpur) . . . . .	...	3'12	...	4'33	...	5 " 8'75
Sirohi	4 and 6	4 and 6	5 and 6	5 and 6	10 and 15	15
Erinpura	6	5'62	6	6	12	12
Ajmer	4'69 to 7'5	4'69 to 7'5	5 to 8	5 to 8	7'5 to 15	7'5 to 15
Abu	6'5 and 7	6'5 and 7	7 and 8	7 and 8	18'75 " 22'5	18'75 and 22'5
Kishangarh	4 to 5	5 to 6	5 to 7	6 to 8	9 to 28	8 to 30
Bundi	3'75	5'62	3'75	5'62	7'5 " 15	7'5 " 15
Kotah	4	4	4	4	7'5 " 8	7'5 " 8
Jhalawar	3 to 4	3 to 4	3'5 to 5'5	3'5 to 5'5	7	7
Tonk	3'75	3'75	3'75	3'75	3'75 to 7'5	3'75 to 7'5
Jaipur	2'81 to 3'75	2'81 to 3'75	3'5 to 6	3'5 to 6	5'62 " 15	5'62 " 11'25
Karauli	2'25	2'5	...	...	6 " 8	6 " 8
Dholpur	3'28 to 5'62	3'28 to 5'62	...	...	2'87 " 40	7'5 " 35
Bharatpur	3 " 5	3 " 5	...	...	6 " 17	5 " 17
Alwar	2'34 " 5'62	3'75 " 5'62	...	...	5'62 " 15	5'62 " 15
Deoli . . . . .	...	...	...	...	7'5 " 9'37	7'5 " 9'37

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending
31st DECEMBER 1902 and 1903—continued

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
Rajputana—continued						
<i>Eastern—continued</i>						
Nasirabad	7'5	7'5	7 to 9	7 to 9	10 to 15	10 to 15
Bálmer	5'62	3'75	5'62	3'75	11'25	11'25
Anádra	6 and 7	5'62	6 and 7	...	20 and 24	12'5 to 15
Shahpura	5'62	5'62	5'62	5'62	7'5 " 11'25	7'5 " 11'2
<i>Western—</i>						
Jodhpur	5'62	4'69	5'62	5'62	11'25	11'25
Jaisalmer	8 and 14	8 and 14	6	6	15	15
Bikaner	3'75	3'75	5'16	5'16	9'37 to 12	9'37 to 12
Central India—						
Indore	6	5'62	7	7	15	15 to 18'75
Nimach	6	5	8	7	13 to 14	13'5
Gwalior	9'37	7'5	10	10	18'75 " 24'37	15 to 22'5
Punjab—						
<i>Southern—</i>						
Hissar	6	5	5	5	10	10
Ferozpur	6	5'62	6	7	15	15
<i>Central—</i>						
Lahore	6	6	7'5	7	16'87	17'44
Gujránwála	6'5	5'5	7'5	6'5	13'67	13'5
Gujrát	6	6	6	6	15	15
Jhelam	6	5'81	7	6	15	15'5
<i>South-eastern—</i>						
Gurgáon	5	5	5	5	15	15
Delhi	6	8	6	10	15	20
Rohtak	6	6	6	6	9'33	9'33
Karnál	7'5	6	6	7	15	15
<i>Submontane—</i>						
Ambala	8'5	8	6'5	6'5	14	15
Ludhiána	7'25	7'5	6'5	7	15	15
Jalandhar	6	6	6	6	13	13
Hoshiárpur	5	5	6	6	10	10
Gurdáspur	7'5	7'5	6	6	15	15
Amritsar	8	8	6	6	15	15
Siálkot	6	6	6	6	15	15
<i>Hills—</i>						
Simla	9'37	7'5	8	8	20'31	20
Kángra	8	8	6	6	15	15
<i>Northern—</i>						
Ráwalpindi	6'56	8	8'44	8	21'56	21'5
<i>Western—</i>						
Sháhpur	5	6	6	7	15	15
Jhang	7'5	7'5	9	9	20	20
Multan	12	12	7	7	26	26
Montgomery	7	8	7'5	7'5	22'5	22'5
Muzaffargarh	5	5	6'5	7	26	15
Dera Ghazi Khan	4	4	6	6	15	15 to 18'75
N.-W. Frontier Province—						
Hazára	4 to 8	6'56	7 to 10	10	10 to 25	12 to 25
Pesháwar	6 " 7	6'5	7 " 8	7 to 8	15 " 30	15 " 30
Kohát	9	8	9 " 10	9 " 10	25	25
Bannu	8 to 12	8	6 " 8	6 " 8	16 to 31	15 to 30
Dera Ismail Khan	7'5 " 9'37	7'5 to 9'37	6 " 8	6 " 8	15'5 " 31	15 " 22'5
Sind and Baluchistan—						
Karáchi	10	11	12	12	30	30
Hyderabad	10	10	13	10	30	30 to 32

WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending
31st DECEMBER 1902 and 1903—continued

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
Sind and Baluchistan—continued						
Thar and Parkar (Umarkot)	7	7	8	8	22 to 30	22 to 30
Shikarpur	10	10	10	10	30	30
Upper Sind Frontier	9	9	9	9	22'5 to 30	22'5 to 30
Quetta	10 to 15	10 to 15	12 to 15	12 to 15	30 " 40	30 " 40
Bombay—						
<i>Konkan—</i>						
Karwar	8	7'5	10	10	12 to 20	22'5
Ratnagiri	5'5	6	8	8	12 " 15	12 to 15
Alibag	5'62	5'62	7'5	7'5	15 " 22'5	15 " 22'5
Bombay	11'83	11	9'92	9'5	27'5 " 42	27'5 " 42
Tanna	7'5	7'5	10	10	18'75 " 22'5	18'75 " 22'5
<i>Deccan and Karnatak—</i>						
Dharwar	7'5	8	8	8	20	17 to 20
Belgaum	6	6	7'75	7'75	14	14
Satara	7	6	8	8	15	15
Sholapur	7'5	6	9	9	15'62 to 20'21	16 to 22
Bijapur	6'56	5	6	7	12'31 " 15	12 " 15
Poona	7 to 9	6 to 7'5	8 to 11	8 to 10	15 " 30	15 " 30
<i>Khandesh and N.-E. Deccan—</i>						
Ahmadnagar	9'37	7'75	10	10	15 to 20	15 to 20
Nasik	7'5	7'5	9	9	15 " 22'5	15 " 22'5
Dhulia	7	6	9	9	15 " 22'5	15
<i>Gujarat—</i>						
Surat	8'5	8	9	9	18'5 to 21	17 to 20
Broach	7'5	5	7'5	7	15 " 22'5	15 " 20
Kaira	3'75	3'75	9	9	9 " 18'75	9 " 18'75
Varoda	7'5	7'5	7	7	18'75 " 22'5	18'75 " 22'5
Ahmadabad	7	7	8	8	15 " 22'5	13 " 15
Godhra	3'75	3'75	7	7	11'25 " 15	11'25 " 15
Disa	5'81	5'81	8	8	19'37	19'37
<i>Kathiawar—</i>						
Rajkot	7	7'5	7	7'5	15 to 23	15 to 23
Central Provinces—						
<i>Western—</i>						
Nimar	6	6	6	6	15	15
Asirgarh Cantonment	(a)	6	(a)	6	(a)	15
Hoshangabad	5	5	6	6	13 to 14	15
Betul	4	4	6	6	15	15
Chhindwara	4	5	8	8	15	15
Nagpur	6	6	7	7	18	18
Wardha	6'25	6	6'5	6	15 to 20	20
<i>Central—</i>						
Narsinghpur	4	4	6	6	12	12
Saugor	3	5	6	6	12'5	12'5
Damoh	4	5	6	6	12 to 15	12
Jubbulpore	3'5	4	6	5	12'31	12'31
Mandla	4	4	6	6	12 to 15	12 to 15
Seoni	5	4	6	6'5	17'5	15
Balaghāt	5'5	5'5	5'5	5'5	10 to 15	12 to 15
Bhandāra	4	4	6	6	15	15
Chānda	3'75	3'75	7'5	7'5	13'12 to 18'75	13'12 to 15
<i>Eastern—</i>						
Bilāspur	4	4	5	5	16	16
Raipur	4	4	4	4	10 to 15	10
Sambalpur	2'44	2'75	4	4	12	12
Berar—						
Buldāna	6	6	7	7	20	17'5
Bāsim	7'5	7'5	7	6	20	18'75
Akola	11'25	7'5	11'25	7'5	22'5	22'5
Ellichpur	7'5	6'69	7'5	6'5	20 to 25	16'62
Amrāoti	7'5	8'75	7	7'5	18'5 " 18'75	23
Wun	6	8	6	8	15 " 25	20

(a) Figures not available, there being no bazar owing to plague

**WAGES (in rupees) of SKILLED and UNSKILLED LABOUR for the HALF-YEARS ending
31st DECEMBER 1902 and 1903—concluded**

DISTRICTS	AVERAGE MONTHLY WAGES					
	Able-bodied Agricultural Labourer		Syce or Horse-keeper		Common Mason, Carpenter, or Blacksmith	
	1903	1902	1903	1902	1903	1902
Nizam's Territories—						
Secunderabad	8 to 10	9 to 10	8 to 12	8 to 9	20 to 25	22 to 25
Bolaram	6	6	7 " 10	7 " 10	22.5	22.5
Chadarghat	7.12	7.12	8	8	15	...
Madras—						
Malabar Coast—						
Malabar	6.37	6.31	6.87	6.87	14.56 to 16.81	14.56 to 16.81
S. Canara	6.06	5.62	6.75	6.75	16.87 " 18.75	16.87 " 18.75
South, central—						
Coimbatore	4.06	4.25	6.5	6.19	17.5 to 20	16.25 to 18.75
Nilgiris	6.75	6.75	8.75	8.75	23.75	23.75
Salem	3.44	3.44	5	5	13.25 to 15.94	13.5 to 15.94
Central—						
Bellary	5	4.75	8	8	15 to 16.87	15 to 16.87
Anantapur	4.5	4.56	7.5	7.5	15	15
Cuddapah	4.75	4.69	7.5	7.5	15	15
Karnul	4.06	4.31	5.75	5.75	15	15
East Coast, north—						
Ganjam	4.12	4.12	6	6	10.44 to 12.69	9.62 to 11.87
Vizagapatam	3.25	3.31	5.37	5.37	10.31 " 10.81	10.31 " 10.81
Godavari	4.94	5	6.31	6.31	16.69 " 17	16.69 " 17
East Coast, central—						
Kistna	5.5	5.44	7.5	7.5	16.69 to 17.25	16.69 to 17.25
Nellore	4.62	4.5	5.5	5.5	15	15
East Coast, south—						
Madras . . . . .	...	...	6.5	6.5	13 to 16	13 to 16
Chingleput	4.62	4.44	5.5	5.5	13.37 " 14.69	13.37 " 14.69
N. Arcot	5	5	6.19	6.12	15 " 15.94	15 " 17.44
S. Arcot	4.94	4.69	6.69	6.69	13.12 " 13.75	13.12
Tanjore	5.12	5.12	6.62	6.62	15.37 " 16.87	15.37 to 16.87
Trichinopoly	4.5	4.56	7	7	13.12 " 15	13.12 " 15
Southern—						
Tinnevelly	4.87	4.94	7	7	14.56 to 15.5	14.56 to 15.5
Madura	6.69	6.81	6.94	6.94	14.62 " 15.75	14.62 " 15.75
Mysore—						
Mysore	7	7.5	9	7.5 to 8	15 to 22.5	15 to 22
Bangalore	6 to 12	8	8	8	15 " 22.5	15 " 22
Kolar	6 " 7	6 to 7	8 to 10	8 to 10	20 " 30	20 " 30
Tumkur	7.5	7.5	6	6	15 " 25	15 " 25
Hassan	3.75 to 7.5	3.12 to 5.62	8	8	22.5 " 30	22.5 " 30
Kadur	7.5	7.5 " 15	7.5	8 to 15	22.5	22.5 " 30
Shimoga	3 to 6	3 " 6	3 to 10	3 " 10	10 to 20	10 " 25
Chitaldrug	7	10 " 15	10	9 " 15	20	20 " 35
Coorg—						
Coorg	7.5 to 9	7.5 to 9	9 to 10	9 to 10	22.5 to 30	22.5 to 30
Aden . . . . .	...	...	10 to 15	10 to 15	30 to 37	30 to 37

J. A. ROBERTSON
Offg. Director-General of Statistics

E. N. BAKER
Secretary to the Government of India

Calcutta, February 26, 1904



SUPPLEMENT TO
The Gazette of India.

No. 10.]

CALCUTTA, SATURDAY, MARCH 5, 1904.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 a.m. on Thursday, the 3rd March 1904, based on the India Daily Weather Reports of the period.

The unsettled weather which prevailed over the northern half of the Indian area during last week continued and intensified during the week under review, culminating in an extensive burst of heavy rain at the close of the period.

On the 26th February thunder showers were reported from parts of Gujarat, Lower Sind and the Central India Plateau, while a light fall of snow had occurred on the higher ranges in Kashmir, the heaviest falls on this day were 0·40" at Rajkot and Surat. On the following day, the 27th, the area of showers contracted and the only rainfalls of importance were 0·40" at Indore and Saugor. On the 28th and 29th the showers again increased over the central parts of the country and at the same time the barometer fell and the weather became unsettled over Baluchistan and the Persian Gulf area. On the 28th Muscat reported a rainfall of 1·22", Hoshangabad of 1·20" and Khandwa 0·97", while on the 29th Pachmarhi reported 0·79". There was thus at this time a considerable area of showery weather over the central districts of India, while disturbed weather and heavy rain were approaching North-West India from Persia, Afghanistan and Baluchistan. On the 29th February and during the 1st three days of March a succession of depressions appeared on our north-west frontier, while showers continued over the central districts. On March 1st the rainfall was not heavy, the largest amounts reported having been 0·60" at Nowgong, 0·40" at Sialkot and 0·32" at Jhansi. On the 2nd the thunderstorms became more numerous, more extensive and heavier, while light snow and rain fell in Kashmir and Baluchistan and heavy rain in Ceylon. Saugor reported a fall of 1·37", Nowgong of 1·02", while many stations received amounts of about half an inch. The reports of the 3rd showed that rain had been received over the whole of North-Western and Central India, as well as in Baluchistan and Assam. The heaviest amounts reported were 1·27" at Jacobabad, 1·22" at Mooltan, 1·11" at Kurrachee and 1·08" at Hoshangabad, while Ludhiana, Simla,

Dera Ismail Khan, Bikaner, Rajkot, Amraoti, Nagpur, Neemuch, Mount Abu, Sambhar, Jaipur, Sangor, Sutna, Nowgong, Pachmarhi, Jubbulpore, Pendra, Seoni, all received between half and one inch. In the Dry Area, over the South East Punjab and adjoining parts of Rajputana, the rainfall of the past two days amounted to 0·65" at Delhi, 0·29" at Sirsa and 0·83" at Bikaner.

The rainfall table shows that practically no rain was received during the week under review over Burma, Bengal, or the Peninsula (except Malabar), but that in all other parts of the country effective rain was received, the average fall ranging from 0·13" in Assam to 1·75" in the Jubbulpore sub-division. In practically all divisions (except Assam) where rain was received, the week's fall exceeded the average and in most cases very largely so.

The seasonal rainfall now exceeds the normal over a large part of North-Western and Central India, as well as the Peninsula.

At the close of the week a deepish depression lay over the Indus Valley and rain promised to continue heavily over North-Western and Central India and showed signs of extending to the whole of Northern India.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 3RD MARCH 1904.			RAINFALL DATA FROM 4TH DECEMBER 1903 TO 3RD MARCH 1904.			SEASONAL PERCENTAGE VARIATION.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
		Inches.	Inch.	Inches.	Inches.	Inches.			
Burma Coast (Rangoon) . . .	...	0'02	0'14	—0'12	0'73	1'15	—0'42	—37	—30
Burma Wet (Bhamo) . . .	...	0	0'06	—0'06	0'17	0'92	—0'75	—82	—80
Burma Dry (Mandalay) . . .	...	0	0'01	—0'01	0'01	0'56	—0'55	—98	—98
Delta of Bengal . . .	{ Narayanganj .	0'01	0'45	—0'44	2'52	2'52	0	0	+21
Brahmaputra Valley (Sibsagar) .	{ Calcutta .	0	0'15	—0'15	1'44	1'64	—0'20	—12	—3
	...	0'13	0'40	—0'27	3'22	2'79	+0'43	+15	+29
Himalayas and Sub-Himalaya, East.	{ Dinajpur .	0	0'07	—0'07	1'37	1'29	+0'08	+6	+12
	{ Darbhanga .	0	0'04	—0'04	0'13	1'34	—1'21	—90	—90
Indo-Gangetic Plain, East	{ Bahraich .	0'02	0'09	—0'07	0'51	2'27	—1'76	—78	—78
	{ Burdwan .	0	0'23	—0'23	0'64	1'43	—0'79	—55	—47
	{ Patna .	0'01	0'07	—0'06	0'77	1'35	—0'58	—43	—41
Himalayas and Sub-Himalaya, West.	{ Simla .	0'50	0'53	—0'03	5'87	8'05	—2'18	—27	—29
Indo-Gangetic Plain, West	{ Ludhiana .	0'23	0'26	—0'03	3'01	4'81	—1'80	—37	—39
	{ Cawnpore .	0'32	0'06	+0'26	0'54	1'77	—1'23	—69	—87
N.W. Dry Area (Bikaner)	{ Lahore .	0'49	0'13	+0'36	1'42	2'61	—1'19	—46	—63
Baluchistan (Quetta) . . .	...	0'74	0'11	+0'63	2'42	1'82	+0'60	+33	—2
	...	0'54	0'43	+0'11	4'08	4'63	+0'05	+1	—1
East Coast, North . . .	{ Waltair .	0	0'05	—0'05	0'09	1'30	—1'21	—93	—93
	{ Cuttack .	0	0'12	—0'12	0'73	1'58	—0'85	—54	—50
East Satpuras . . .	{ Ranchi .	0'02	0'11	—0'09	0'93	1'49	—0'56	—38	—34
	{ Raipur .	0'22	0'10	+0'12	0'41	1'06	—0'65	—61	—80
	{ Jubbulpore .	1'75	0'08	+1'67	2'53	1'59	+0'94	+59	—48
Central India Plateau . . .	{ Jhansi .	1'57	0'06	+1'51	1'92	1'73	+0'19	+11	—79
	{ Jaipur .	0'94	0'05	+0'89	1'11	0'97	+0'14	+14	—82
	{ Indore .	0'83	0'02	+0'81	1'12	0'66	+0'46	+70	—55
West Coast . . .	{ Calicut .	1'10	0'15	+0'95	3'72	3'40	+0'32	+9	—19
	{ Bombay .	0	0	0	0	0'20	—0'20	—100	—100
Gujarat . . .	{ Ahmedabad .	0'66	0	+0'66	0'70	0'22	+0'48	+218	—82
West Satpuras (Akola) . . .	{ Rajkot .	0'50	0	+0'50	0'03	0'22	+0'41	+180	—41
	...	0'05	0'05	+0'60	0'80	0'99	—0'13	—13	—78
Deccan . . .	{ Bellary .	0	0	0	0'47	0'50	—0'03	—6	—6
	{ Bijapur .	0'01	0'02	—0'01	0'04	0'47	—0'43	—91	—93
South India . . .	{ Hyderabad .	0	0'07	—0'07	0'04	0'34	—0'30	—88	—85
	{ Mysore .	0	0'02	—0'02	0'48	0'34	+0'14	+41	+50
East Coast South (Madras)	{ Madura .	0	0'13	—0'13	5'27	3'51	+1'76	+50	+56
	...	0	0'05	—0'05	17'70	10'30	+7'40	+72	+73

W. L. DALLAS,

for Meteorological Reporter to the Government of India
and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA:

The 3rd March 1904.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 27th February 1904.

Madras.—There was practically no rain during the week. Irrigation supplies are generally sufficient. Ploughing, sowing, transplanting and weeding are in progress in parts. The standing crops are generally fair. Harvests continue with outturn fair to normal. Pasture is generally sufficient. Fodder is procurable. The condition of cattle is generally good. Prices are almost stationary.

Bombay.—There was slight rain during the week in parts of Sind, Gujarat, Khandesh, Nasik, Poona, Satara, Belgaum, and Wadhwan. The rainfall has been generally sufficient except in parts of Khandesh and Nasik. The standing crops have been damaged by locusts in parts of Colaba, Ratnagiri, and Satara; by rats in parts of Nasik, Satara, and Belgaum, by frost in parts of Karachi; by insects in parts of the Panch Mahals; by blight in parts of Dharwar; and by recent rain in parts of Ahmedabad, Kaira, the Panch Mahals, and Surat. They are generally in good condition elsewhere. Threshing of autumn crops has been completed in Colaba, is almost over in Canara and continues in Nasik. Harvesting of spring crops has been completed in Ahmednagar and is in progress in parts of Larkana, Gujarat, Khandesh, Nasik, Poona, Satara, Ratnagiri, Canara, Belgaum, and Rajkot. Threshing is in progress in parts of the Panch Mahals, Nasik, Ahmednagar, and Satara. Cotton is slightly damaged by blight in parts of the Carnatic; by recent rain in parts of Ahmedabad, the Panch Mahals, and Surat, and is generally in good condition in Larkana, Broach and Wadhwan. Picking is completed in Khandesh and is in progress in parts of Gujarat, Poona, Satara, Carnatic, Wadhwan, and Baroda. The fodder supply is sufficient. Agricultural stock is generally sufficient and in good condition. The water-supply is generally sufficient. Prices have fallen in one district, risen in four districts, and are stationary elsewhere.

Bengal.—Light showers are reported from the districts of Faridpur, Tipperah, Chittagong, Gaya, Monghyr, Bhagalpur, Cuttack, and Angul. The standing crops are generally in good condition. Harvesting of spring crops, pressing of sugarcane, and collection of opium continue. Fodder and water are generally sufficient. The price of common rice has risen in five districts, has fallen in ten, and is stationary in the remainder.

United Provinces.—The weather has been generally cloudy and light rain has fallen in seven districts. The spring crops are flourishing, but slight damage from insects and rust is reported from Rae Bareilly, Benares, and Gorakhpur. The extraction of opium continues and the sowing of sugarcane has commenced in places. Markets are well stocked. Food and fodder are sufficient and prices continue stationary.

Punjab.—Slight rain has fallen in Amritsar and in parts of Umballa, Jullundur, Lahore, and Rawalpindi. The price of wheat is rising in Jullundur, Amritsar, and Rawalpindi and falling in Mianwali. The prices of other food-grains are fluctuating. Pressing of sugarcane continues in Lahore, Amritsar, and Sialkot. Sowings of extra spring crops have commenced in Delhi and continue in Ferozepore, Sialkot, and Shahpur. Ploughing for and sowing of sugarcane and cotton continue in some districts. The condition of the standing irrigated crops is reported good to fair in all districts and that of unirrigated crops is unfavourable in Hissar and Delhi, and average in Jullundur. Rain is wanted in Umballa and Ferozepore. Unirrigated crops are withering in Hissar. The outturn of sugarcane is average in Sialkot. The recent rain has benefited the standing crops in Amritsar. Rats and an insect called "rati" are damaging crops in parts of Ferozepore and Mooltan. Cattle are generally in good condition throughout the province. Fodder is said to be sufficient in all districts except in Delhi and in parts of Rawalpindi.

North-West Frontier Province.—There was no rain during the week. The condition of the standing crops is good, but a few more showers are still wanted for unirrigated crops. Stocks of food-grains and fodder are ample. Water in canals is sufficient. Prices are rising.

Burma.—Slight rain fell in Mergui during the week. Harvesting of paddy and miscellaneous crops is approaching completion. Sowing of dry weather paddy is in full operation and of early wet weather paddy is progressing in Kyaukse and the Southern Shan States. Reaping of hill side paddy has commenced in Tavoy and of island crops in Magwe.

and Sagaing. Beans have been damaged by caterpillars on islands of Magwe. Prospects continue good. The price of paddy is practically stationary, slight changes being reported from three centres only.

Central Provinces.—Light to moderately heavy showers have fallen almost throughout the provinces. The heaviest falls being in the Nerbudda Valley. These showers have caused a little damage to cut crops on the threshing floor and to crops in flower. Hailstorms have passed over the Damoh, Seoni, and Chindwara districts, but no damage is reported. Some slight damage has been reported by cloudy weather in Mandla and by caterpillars in Narsinghpur. Wheat has deteriorated slightly on light soils in Balaghat. The harvesting of spring crops is in progress and at least normal outturns are generally anticipated. The preparation of land for autumn sowings has commenced in places. Prices of wheat show a slight tendency to rise in the northern districts.

Assam.—There was slight rain in Lakhimpur, but no rain in other districts during the week. Tea pruning, sugarcane pressing, ploughing for rice and jute, and gathering of mustard are in progress. The outturn of mustard and sugarcane is fair to good. Fodder and water are insufficient in the hills. Prices—common rice—Silchar 19; Sylhet and Tezpur 18; Dhubri, Gauhati, and Nowgong 16; Sibsagar 13; and Dibrugarh 12 seers per rupee.

Mysore.—Prices are steady. The standing crops are in good condition. Paddy and sugarcane are being harvested. Prospects of the season are good. Cattle are healthy except in parts of Chitaldrug. Water and fodder are available.

Coorg.—Threshing of rice and picking of coffee are almost completed. Prices of food-grains are normal. Water and fodder are sufficient.

Hyderabad.—Rainfall during the week two cents. The spring crops are generally good and the harvest is progressing. Late rice weeding has begun. Prospects are good. Prices—wheat 11½; rice 11½; and jowar 31½ seers per halli rupee.

Rajputana.—There was slight rainfall in parts during the week. Agricultural operations are satisfactory. The condition of the standing crops and of cattle is generally good. Fodder is ample. Prices are favourable.

Central India.—Rainfall was general in Bhopal and Bhopawar and partial in Baghelkhand, Bundelkhand, and Malwa. Agricultural operations are in progress. Crops are fair in Bhopal and good elsewhere, but have been slightly damaged by hailstorms in Baghelkhand and by rain in Bhopal, Malwa, and Bhopawar. Agricultural stock and pasturage are generally good. Prices are normal in Gwalior, Indore, and Baghelkhand; rising in Bhopal; and steady in Baghelkhand, Malwa, and Bhopawar. Opium is good in Gwalior and Indore; fair in Bhopal, and indifferent in Malwa and Bhopawar.

Kashmir.—The weather was bright during the week except on the last day when there was rain. Prices are stationary.

Jammu.—There was slight rain during the week. Prices are stationary. Wheat sells from 14 to 22 and maize from 20 to 36 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Nepal.—There was no rain during the week. The weather has been cloudy and cold. The price of rice is 6½ seers for the rupee.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

AGRICULTURE.

SCHEME FOR THE ESTABLISHMENT OF AN AGRICULTURAL RESEARCH STATION,
AN EXPERIMENTAL FARM AND AN AGRICULTURAL COLLEGE ON THE
GOVERNMENT ESTATE OF PUSA IN LOWER BENGAL.

No. 8, dated Calcutta, the 29th February 1904.

RESOLUTION.

The Honourable Sir Denzil Ibbetson, in his speech at the meeting of the Legislative Council held on the 25th March 1903, referred to a scheme which was then being elaborated for the establishment of an Agricultural Research Station, with an Experimental Farm and an Agricultural College, on the Government estate of Pusa in the Darbhanga district of Lower Bengal. During the past year the scheme has been further developed, and in August last the sanction of His Majesty's Secretary of State was obtained to the proposal. The preparation of the necessary plans and detailed estimates for the central laboratory, the houses of the staff, and the various subsidiary buildings is now fairly advanced, steps are being taken to get the land into order for experimental cultivation; and it is expected that the houses for the staff and the other subsidiary buildings will be completed by the beginning of 1905. The central laboratory is, however, unlikely to be ready for six or nine months after that date, and the College will not therefore be in full working order and ready for students until August or September 1905. Meanwhile, however, the Government of India desire to explain, for the information of the various Local Governments and of the public in general, the main features of the scheme, the scope of the institution, and the objects which it is desired to attain.

2. When, two years ago, the Government of India appointed an Inspector General of Agriculture for India, it was recognized that this was an essential step towards the more active prosecution of that policy of scientific and practical enquiry and experiment in agricultural matters on which so much stress had been laid by the Famine Commissioners of 1878, and the necessity for which was again emphasized by Dr. Voelcker, who was deputed in 1890 to advise on the best course to be adopted in order to effect improvements in Indian agriculture. It was realized moreover that, in order to enable him to perform the task entrusted to him, it was essential that he should gradually be provided with an adequate staff of experts, and a Cryptogamic Botanist and Entomologist were at once added to his staff, in addition to the Agricultural Chemist whose services were already at his disposal. It had, however, always been apparent that if the desired progress was to be made in the field of agricultural investigation, it would be necessary to provide a fully equipped research laboratory in which the agricultural experts could pursue their various enquiries; and the establishment of such a laboratory was already under the consideration of the Government of India when Mr. Henry Phipps came forward with his munificent donation of £20,000, to be devoted to whatever object of public utility (if possible in the direction of scientific research) His Excellency the Viceroy might prefer. In accepting this generous offer, it appeared to His Excellency that no more practical or useful object could be found to which to devote a portion of the gift, nor one more entirely consonant with the wishes of the donor, than the erection of a laboratory for agricultural research. He therefore decided to utilize for this purpose the greater portion of Mr. Phipps' donation, and it may be added that Mr. Phipps expressed his warm approval of the decision, and generously added a further sum of £10,000 to his original contribution.

3. It was the original intention of the Government of India to locate the laboratory at Dehra Dun, where the Agricultural Chemist and other scientific officers under the control of the Government of India were already stationed, and which appeared to offer many advantages for the pursuit of agricultural research. But on further consideration it appeared that the agricultural staff would be unable to derive full benefit from the use of a laboratory, however well equipped, unless they had at hand a farm where practical as well as scientific work could be carried out, and where the crops which are of most importance and require closest investigation could be grown in the immediate neighbourhood. For these purposes Dehra was unfitted, and some other more suitable locality had therefore to be sought.

4. While the question of the situation of the research station was under consideration the Bengal Government submitted a scheme for the establishment of an agricultural research

station and experimental farm on the Government estate of Pusa in the district of Darbhanga. This estate had in old times been used as a stud farm. When the stud was broken up in 1874, the property was for a short time utilized as a model or experimental farm, special attention being devoted to the growing and curing of tobacco; but the management was unsuccessful, and in 1877 it was leased out to Messrs. Begg, Dunlop & Co. for tobacco-growing experiments. This farm continued to hold the farm up to 1897, when, in consequence of their finally deciding to abandon their experiments, the Government of Bengal resolved to take the land under its own management. It was proposed at first to start a cattle breeding and dairy farm, and a scheme for this purpose was drawn up in 1899. Meanwhile, however, the question of agricultural research in Bengal had come into prominence; and eventually, on the recommendation of a committee which was convened to consider the question of the disposal of the estate, proposals were submitted to the Government of India for the establishment of an agricultural research station combined with an agricultural school and a cattle and dairy farm. The suitability of the farm for the purposes proposed had been fully examined and considered, and the scheme as finally submitted by the Government of Bengal contemplated the creation of a very complete institution under the management of the provincial Agricultural Department, though hopes were expressed that, having regard to the general benefits to be expected to agriculture in Northern India, some contribution towards the cost of its establishment and maintenance would be made by the Imperial Government and the Government of the United Provinces.

5. When these proposals came before the Government of India, they recognized that if they were accepted the scheme for a central research laboratory at Dehra must be at least postponed, since the large expenditure that would be required on the two separate but similar institutions could not at present be justified. In view, however, of the possibility that a station in the plains might be less suitable for chemical and bacteriological work than Dehra with its cooler climate, they referred the question of the comparative merits of Dehra and Pusa for consideration to a strongly constituted committee, the members of which unanimously reported in favour of Pusa. The Government of India were thoroughly satisfied from the information collected by the Bengal Government, as well as from the reports of the Inspector General of Agriculture, who visited the place on several occasions, that Pusa was eminently adapted for the purposes in hand; but they were not prepared to incur any large expenditure unless the management were placed under Imperial control. It was therefore decided to make Pusa the head-quarters of the Imperial Agricultural Department, and to establish there the laboratories required by the experts, combining with them farms which will offer every convenience for practical work, and an Agricultural College organized on the lines more fully explained below. The estate has been placed by the Government of Bengal at the disposal of the Government of India for that purpose.

6. Thus the scheme as finally approved by the Government of India and sanctioned by the Secretary of State includes the establishment on the Pusa estate of an experimental farm and research station with fully equipped laboratories, the funds for the erection of which will be provided from Mr. Phipps' donation, together with an Agricultural College for the training of students, and a cattle farm for the improvement of the local breeds of cattle. The institution will be an Imperial one under the general supervision and control of the Inspector General of Agriculture. It is unnecessary for the Government of India to dwell at any length upon the great importance of an institution of this kind. It need only be remarked that the necessity for similar institutions has been recognized, not only in England—as in the institution founded by the late Sir J. Lawes at "Rothamsted," in Hertfordshire—but also in America and in most Continental countries. In India it is, as has already been pointed out, only a further and necessary step in the development of the policy which led to the appointment of an Inspector General of Agriculture and his expert staff. Indeed in the absence of some such institution, at which the agricultural staff can combine experiments with growing crops with research in the laboratory, India cannot expect to derive full benefit from their services.

7. The Government estate at Pusa covers an area of 1,280 acres, of which about 800 acres are culturable, the remainder being occupied by roads, avenues, house-sites, etc. It is situated almost in the centre of the old district of Tirhut, close to the boundary between the present Muzaffarpur and Darbhanga districts. It is five miles from Vaini station on the Tirhut State Railway to which there is a good road, and it is within easy reach by road of the towns of Darbhanga and Muzaffarpur. The river Gandak, which is navigable for boats of moderate size, forms its boundary on the north and east, and will afford water for irrigation, while its navigability forms a practical advantage of some value. It is in a tract of country with a comparatively good climate, where the heat is not so severe as it is higher up the Gangetic plain. The area of the estate may be roughly divided into tracts of three distinct classes:—

- (1) The central upland tract of about 500 acres, upon which the buildings, the avenues, and most of the roads are situated, including about 350 acres of culturable land.
- (2) The southern low-lying tract of about 350 acres, suitable for the cultivation of rice and *rabi* crops.

- (3) The riverain tract of about 150 acres, extending along the bank of the river Gandak. This tract is usually flooded in the rains and is chiefly suitable for grass-cutting and grazing.

If the estate is utilized as proposed, 400 acres, or if necessary a larger area, can be made available for cultivation. The remainder will provide grazing for a herd of 200 cattle which it is proposed to establish for the improvement of the local breed, and which will profitably consume the fodder grown on the farm and provide the manure that will be needed for it. The cultivation will deal with all the more important dry and irrigated crops known in India. The character of the cropping of the tract of country in which Pusa is situated is, the Inspector General reports, extraordinarily varied, comprising many of the most valuable crops grown in all parts of India, so that it is peculiarly adapted for experimental work which will be of general value. There is no other station in Northern India where Government possesses land suitable for the purpose.

8. The main functions of the farm may be stated as follows:—

- (1) To serve as a model for similar institutions under Provincial Governments. Some of the latter are at present susceptible of improvement and a model institution will indicate the lines on which improvement should be sought.
- (2) To initiate lines of experiment and test them, before recommending them for trial under local conditions on the provincial experimental farms.
- (3) To test and improve varieties of crops and to grow seed of improved varieties for distribution in the different provinces.
- (4) To test, under different conditions and more highly skilled supervision, results reported from provincial farms, and in particular to secure continuity for any particular experiments which may have been tried and then discontinued on a provincial farm.
- (5) To serve for the practical training of students at the Imperial Agricultural College.
- (6) To provide a field for experimental cultivation for the research work at the research station. This last is a matter of vital importance.

For all these purposes the estate is unusually well adapted. "The conditions of soil and climate are such," says Mr. Mollison, "that many of the more important field and garden crops can be grown as dry crops, and with irrigation (for which the river which adjoins the estate affords special facilities, and which is also possible from wells) practically every important crop known in India can be grown."

9. Another consideration which the Government of India regard as of very great importance, is that Pusa is situated in perhaps the most densely populated agricultural tract in India, and in a part of the country where successful experiments are more likely to be taken up and applied in practice than anywhere else. It is not only that the estates of planters, whose attention has been largely turned of late to the possibility of improving the yield of ordinary country crops as a substitute for or a supplement to indigo, will afford numerous demonstration farms on which the results of successful experiments can be shown but also that the ryots of that part are, owing to their connection with the planting community, more ready to adopt new ideas than is usual among the cultivating classes in India. As regards the cattle farm, the estate is reported by the Inspector General, Civil Veterinary Department, to be admirably adapted for cattle-breeding. It is proposed to maintain the farm for the purpose of improving the local breeds, rather than of introducing foreign strains. It will be a head-quarters from which bulls can suitably be supplied to the districts of Bengal (other than the rice tracts) or to the Eastern districts of the United Provinces.

10. The Research Institute, to the erection of which the greater portion of Mr. Phipps' generous donation will be devoted, and to which it is proposed to give his name, will adjoin the farm, and it is the intention of the Government of India to make it in every way as complete as possible. As at present proposed, the building will contain a library, museum, herbarium, such laboratories and offices as are necessary, a large central hall, and one or two lecture rooms for the students of the Agricultural College which it is proposed to establish as part of the scheme. Any expenditure which may be required to supplement Mr. Phipps' donation will be borne by State funds, from which the cost of the future maintenance of the institution will in any case be met.

11. The Government of India now turn to the portion of the scheme which relates to the establishment of an Agricultural College; and in this connection it is desirable to explain somewhat fully the present position of agricultural education in India, and the objects which the proposed college is designed to attain.

12. The question of establishing an Agricultural College in connection with the research station at Pusa naturally first came before the Government of India from the point of view of Bengal, which at present possesses such a College at Sibpur near Calcutta, with a course of two years (formerly 14 months), where a training in the elements of agriculture is given to students who have taken their B. A. degree, or have passed the F. E. standard in the Engineering College. There are at present only six students in the second year's course.

There was formerly a lower class, which had a 14 months' course afterwards lengthened to two years, but it was discontinued in 1900 as it failed to attract students. The qualification for entry to this class was the Entrance Examination; and it was intended for the instruction of kanungos and others in the Subordinate Revenue Service. In both classes the education was in English. This College has for various reasons not been altogether a success, and it would probably have to be closed in any case, if for no other reason than that its situation is unsuited to its purpose. There is no suitable place in Bengal where a new college could be started with the advantage of an experimental farm in its neighbourhood, the only farm belonging to Government being at Chittagong. It appeared essential therefore that the Imperial Institution at Pusa should include a college that would take the place of the Provincial Agricultural College of Bengal, even though admission to it should not be confined to that province.

13. But an Agricultural College is required at Pusa, not only in order to provide for the needs of Bengal, but also to serve as a model for and raise the standard of Agricultural Colleges in other provinces, and to provide for a more complete and efficient agricultural education than is now possible in any of the existing institutions. The provision for agricultural education in India outside Bengal is at present as follows. In Bombay and Madras there are colleges at Poona and Saidapet, where the students pass through a three years' course. In the United Provinces there is a school at Cawnpore with a two years' course especially intended for the training of kanungos, in which direction it has done and is doing very good work. In Nagpur there is also a school with a two years' course and special arrangements are made there for a vernacular class for sons of landowners and the like. A good practical education is given there, and a promising student is yearly sent to Poona to finish his education, with promise of an appointment if his progress is satisfactory. The Saidapet College is under the Education Department, as is the one at Poona, though to a less extent. The Cawnpore and Nagpur Schools are under the Agricultural Department. In all these institutions the education is given in English, and at present this is unavoidable in all but the most elementary classes, owing to the want of advanced text books in the vernacular. In the Punjab and Burma there is at present no agricultural school or college.

14. At none of these institutions, however, are there arrangements for a complete agricultural education. Facilities are required for better practical training than it has been found possible to give at Poona or Saidapet, and these it is hoped to find at Pusa with its large farm and strong teaching staff. At the same time, provision is necessary for the extension and completion of the education acquired in provincial schools or colleges. A three years' course may possibly, especially if supplemented by practical work, afford a sufficiently good qualification for men whose life is not to be devoted to special agricultural work; but it is necessary also to provide for the training of the teachers of the future, and of the specialists in the various branches of science connected with agriculture whom it is at present found necessary to import from Europe. Some organization by which the men required for these purposes may be trained in India itself is essential, if the scheme of agricultural education is ever to be placed on a broader basis and made really efficient. The necessity for such an education is constantly becoming more apparent, but progress must begin at the top and spread downwards. Before education in the vernacular is possible, it is necessary that natives of the country should be taught in English, who will provide the text books for general use. It is admitted that for the production of a satisfactory text book, even of an elementary character, in any subject, a high degree of training is requisite, and in the scientific subjects now under consideration, such training is at present possible only in English. The education at the Pusa College will therefore be in English, with a view to the training of men who will make the spread of agricultural education in the vernacular possible in the future.

15. Having regard to the present condition of agricultural education, it is essential in the first place that the college should be organized in such a manner as to provide for the education of the class of youths who at present attend the provincial schools or colleges. It must begin where those schools begin, so as to provide for provinces in which no agricultural school exists. The second essential is that the college should provide for the carrying on of the training of pupils beyond the stage at which they leave their provincial schools or colleges, and that its course should be sufficiently extended to give a thorough education to those who wish to qualify for professorships, or for research work, or for posts requiring special scientific attainments.

16. For this purpose it is proposed that the complete course of instruction at Pusa should be one of five years. The general educational standard required for admission would be the School Final or the Entrance Examination. Those students who only require an elementary education with some practical work to qualify for the lower posts in the revenue service, would go through a two years' course, at the end of which time they would correspond with students who in the ordinary colleges have passed the First Arts Examination. The third year's course would bring the education up to the standard now given at Poona and Saidapet, in so far as length of time is concerned, and it is hoped to a high point as regards efficiency. This three years' course (which would extend to four years in the case of those who did not satisfy the tests imposed by the college) would complete the education of the majority of the students, and would correspond in a general way with the B.A.

course in ordinary colleges. At this stage students proceeding with their education would be encouraged to specialize in any branch for which they seemed peculiarly adapted, such as entomology, chemical analysis, botany, and the like. Some students also, it is expected, would remain at the farm in order to still further accustom themselves to practical work, with a view to qualifying for the management of estates, either of Government or of private persons, without the intention of engaging in higher scientific work. It is perhaps open to question whether, if the school is successful, the students who have come for a two years' course only can advantageously be trained together with those who have come with the intention of undergoing the three years' or the complete course. The former class will consist of men qualifying for minor appointments, or aiming only at a practical training in the elements of agriculture, and their association with students who have higher aims may tend to retard the progress of the latter. But it is, the Government of India think, unnecessary at this stage to consider the question of having a separate two years' course specially adapted for elementary practical work, and apart from the general college course; and in this and other respects, matters of detail must be left for arrangement as the institution develops.

17. It will be open to provinces other than Bengal to send students to the school, either for the whole course, or (with the consent of the Government of India) after completing or partly completing their training in the provincial college. Instruction at provincial institutions would be accepted in the place of that given at Pusa up to any point to which it was found to be efficient; that is to say, the existing provincial institutions would, on the analogy of the Universities, be a filiated up to that point to which each was considered to give a thoroughly practical training. This power of affiliation will, it may be anticipated, enable the Government of India to exercise over the provincial schools and colleges for agriculture an influence which can hardly be otherwise than beneficial, and to gradually raise the standard of efficiency.

18. The detailed curriculum which the college will embrace will be more fully elaborated by the Government of India in consultation with their agricultural and educational advisers when the scheme is further advanced. So far as it is at present formulated, it will include—

1. Agriculture (theory and practice).
2. Chemistry (inorganic, organic, and agricultural).
3. Systematic and cryptogamic botany.
4. Agricultural entomology.
5. Geology, as applied to agriculture.
6. Elementary Physics and Mechanics in their application to agriculture.

The practical side of the training will include :—

1. Veterinary Science, so far as required by agriculturists.
2. Land Survey and Mensuration.
3. Farm management (practical), farm accounts and allied subjects.

19. The Government of India turn now to the question whether there is likely to be a sufficient demand for the educational facilities which it is proposed to afford, and in what directions they may be expected to be of benefit to the public service and to private landowners in the country. There is, they consider, no reason to doubt that the classes of the first three years' course will be well filled with students, apart altogether from the lower class who join only for a two years' course. Men with a still higher education will be required to fill posts in the Department of Agriculture itself, such as those of Assistant Directors, Research Experts, Superintendents of Farms, Professors, Teachers, and Managers of Court of Wards and Encumbered Estates. If the results arrived at in the various experimental farms are to have wide effect within any reasonable period, it will be necessary to establish small demonstration farms in all parts of the country; and the Pusa institute will provide the men who will take charge of them. The Government of India have also on several occasions emphasized the importance of having a leaven of men with an agricultural education in the higher posts of the revenue service, and, if the college opens a way to this service, it may be anticipated that considerable numbers of pupils will attend it. The practical character of the instruction should provide a better class of men for active work, such as that of the Tahsildar and the like, than does the purely literary education which is at present available. But it is not only Government service that is looked to as offering inducements to young men to qualify themselves at the Pusa College. For some years past, if the insistence of the native press is to be accepted, there has been growing up among the landowning classes a demand for men with agricultural training; and if the new College succeeds in turning out men of the right class, who combine with a sufficient theoretical training a thoroughly practical acquaintance with their subject, a demand for their services may arise among the great landowners of India which will do more to promote our object than any attractions which Government service can offer. It is possible, however, that the two final years of the school course may not at first attract very many students,

and that those who come at this stage will, as a rule, be persons who have a practically assured prospect of an appointment. Provincial Governments will probably be prepared to send the most promising men from their own Agricultural Colleges to take the higher course or to undergo a period of practical training at Pusa, giving them a scholarship, and holding out the expectation of an appointment on their return if they are well reported on. The Government of India would cordially approve of such arrangements. It is moreover not at all improbable that scholarships may also be provided by private persons. The fact, however, that a comparatively small number of pupils may take up the highest part of the course is an additional reason for making the institution an Imperial one, which students from all provinces may attend.

20. As regards the equipment of the college, in addition to the central building which has already been described, it will be necessary to provide house accommodation for the experts and professors and a hostel for the students. It is also proposed to erect a separate building for class rooms, which can be added to as the college expands.

21. The staff which it is proposed to entertain will include a Director of the Institute and Principal of the College, who will give practical instruction in field work and farm management and will supervise the students generally. In matters connected with scientific research and scientific teaching, he will be assisted by the staff of experts attached to the Agricultural Department, who will in future have their head-quarters at Pusa. This staff at present consists of an Agricultural Chemist, a Cryptogamic Botanist, and an Entomologist, but it will be necessary that it should be further strengthened and completed. The Agricultural Chemist, who is at present attached to the Agricultural staff, will not be able to deal single-handed with the problems which will arise at Pusa in addition to the various questions which are continually submitted for investigation from all parts of India and at the same time to deliver courses of lectures to the students of the college on inorganic, organic, and agricultural chemistry. It is therefore proposed to appoint a second Agricultural Chemist, preferably one with a special knowledge of Bacteriology. A Biological Botanist is required to study varieties, to watch variations, and to investigate improvements induced by cross breeding, and at the same time to teach Agricultural Botany to the students and possibly to take charge of a botanical garden. The Director will be assisted in outdoor work by an Agri-Horticulturist who will also give agricultural lectures. The Agri-Horticulturist will be an expert who will be capable of teaching the principles and practice of agriculture to students, and who can be placed specially in charge of plant breeding, seed growing, and orchards. The work of plant breeding and seed growing is one which is of great importance for India; not only from the point of view of the improvement of varieties, but also as one of the chief aids to the work of the Cryptogamic Botanist and the Entomologist, since new and vigorous varieties are often better able to resist fungoid diseases and insect pests; and it is therefore proposed to carry out at Pusa extensive plant breeding experiments on lines similar to those which have met with success in the United States of America, and which aim at producing improvements by cross fertilization among varieties.

22. It is the intention of the Government of India that, at least at the beginning, the experts employed on research work should take as active a part in teaching as their duties permit, and that even in the lower classes, which will be taught by a subordinate staff, they should be made responsible for the efficiency of the tuition given. At the same time they recognize the injury that might be done to research work if the experts were obliged to give continuous courses of lectures during prolonged periods when possibly some important investigations might require their attention at a distance. And in any case it would manifestly involve a serious waste of power for highly trained experts to be employed in teaching the elements of their subjects to the lower classes in the college. It will therefore be necessary to appoint a subordinate staff who will be able to undertake the work of teaching the lower classes, and who will at the same time be capable of guiding the laboratory and other work of the senior students when the higher experts are on tour. For this purpose it will be necessary to appoint assistants to the Agricultural Chemist, the Biological Botanist, the Cryptogamic Botanist, and the Entomologist. In addition it is proposed to complete the staff by the entertainment of a Surveyor, a teacher of Physics and Mechanics and a veterinary graduate.

23. The Government of India recognize that the success or failure of any institution of this kind, however elaborately planned and however complete in its inception, will depend mainly upon the qualifications and capacity of the persons in whose charge it is placed. It is out of the question to place the institution in the immediate charge of the Inspector General of Agriculture. The duties of that appointment necessitate continual touring and the supervision of agricultural research and experiment in all parts of India. Although the institution will be under the general supervision and control of the Inspector General, he could not without serious detriment to his other duties, and without imperilling the prospects of the college, undertake its immediate charge. It will therefore be necessary to appoint a Principal to take charge of the Pusa Institution. The qualifications required for such a post are of a very special nature. It is essential that the person appointed should be a thoroughly skilled and practical agriculturist, and though it is preferable that he should not himself be an expert in any special branch of science, yet he must possess sufficient knowledge to be able to comprehend and utilize the results achieved by scientific experts. He will also require energy, considerable administrative capacity, and tact in his dealings with

the members of his staff. It is doubtful whether a man of the qualifications which are required would be obtainable from England. Moreover, any person who might be appointed in England, however highly qualified in other respects, would have no Indian experience, and, even if he eventually proved a success, would for the first three or four years require an amount of guidance and supervision which would interfere seriously with the other duties of the Inspector General of Agriculture.

24. In view of these considerations, the Government of India endeavoured to discover a suitable person possessing the necessary qualifications in this country, and they believe that they have been successful in finding an eminently suitable person for the appointment in Mr. Bernard Coventry, the Manager of the Dalsingh Sarai Estate in Behar, who has been offered and has accepted the appointment which he will take up on the 1st of April next. Mr. Coventry came out to India in 1880 as Manager of the Dalsingh Sarai Estate, and has thus 20 years' experience of Indian conditions. He has for many years taken a keen interest in scientific agriculture, and during the last five years has been carrying on a series of experiments on his estate, partly at his own expense and partly with the help of a subvention contributed by the Bengal Government.

25. The posts of Bacteriologist, Biological Botanist, and Agri-Horticulturist have not yet been filled. In the absence of any natives of India possessing the necessary qualifications for these appointments, it will be necessary to appoint men from England, but endeavours are being made to secure the services of experts who have already had some experience of Indian or tropical conditions. To the posts of Assistants to the Biological and Cryptogamic Botanists and the Entomologist it is proposed to appoint natives of India, but no candidates appear to be forthcoming at present with the necessary training and qualifications. The Government of India have decided therefore in the first instance to engage for these appointments persons (preferably graduates at one of the Indian Universities) who have had a suitable preliminary training, and to attach them for practical work to the experts concerned.

26. Circumstances have combined to afford an unusually favourable opportunity of establishing an agricultural institution and farm in this country from which definite practical benefit may be expected to arise. The Government cannot at present find teachers of agricultural subjects, nor can they obtain trained practical men to manage experimental or demonstration farms, or to take service with the Court of Wards or with the Native States or with the large landowners in their own territories. These requirements they trust that the Institute at Pusa will enable them to meet, while at the same time its trained staff and laboratories will provide facilities such as have not hitherto been available in this country, for the application of higher science to those agricultural problems the importance of which to the welfare of India and its people it is hardly possible to exaggerate.

The Government of Madras.

The Government of Madras.
" " " Bombay.

" Bengal,
the United Provinces,

" " " the United
" " " the Punjab.

Burma

"Honourable the Chief Commissioner of the Central Provinces,

" " " " " Assam,
Canton.

" " " " " Cong.
" " " " " Amer.

“ “ “ “ Ajmer.
“ “ “ “ Agent to the Governor General in Baluchistan.

" " " Agent to the Governor General in Constantinople and Chief Com-

missioner, North-West Frontier Province.

(1) The Surveyor General of India.
(2) Inspector General of Forests.

(2) .. Inspector General of Forests.
(3) .. Director, Geological Survey of India.

(3) „ Director, Geological Survey of India.
(4) „ Inspector General, Civil Veterinary I

(5) „ Director Botanical Survey of India.

(6) "Reporter on Economic Products to the

(7) " Secretary to the Trustees, Indian Museum.

(8) " Inspector General of Agriculture in India.

ORDERED, that the above Resolution be communicated to the Local Governments and Administrations, to the Heads of Departments noted in the margin, and to the Home, Finance, Foreign, and Public Works Departments; and that it be published in the Supplement to the *Gazette of India*.

J. WILSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
HOME DEPARTMENT.

SANITARY.
PLAGUE.

Calcutta, the 3rd March, 1904.

The following statement of plague seizures and deaths reported in India during the week ending the 27th February is published for general information:—

Agency or place.	Division.	Districts and States, and Towns of over 50,000 inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	869	772
		Dholera Port . . . . .	..	..	..
		Ahmedabad City	B., B. & C. I.	27	16
		Gogha Port . . . . .	..	7	4
		Ahmedabad District . . . . .	.. & B. G. J. P.	21	24
		Broach Port	B., B. & C. I.	2	2
		Broach District . . . . .	..	89	57
		Panch Mahals District . . . . .	..	93	78
		Mahikantha State . . . . .	..	35	30
		Kaira District . . . . .	..	1,211	816
		Palanpur State . . . . .	..	43	30
		Rewakantha State . . . . .	..	92	56
		Bulsar Port . . . . .	..	19	17
		Surat Town and Port . . . . .	..	3	3
		Surat District . . . . .	..	104	74
		Jhara Port . . . . .	..	..	..
		Bandra Port	B., B. & C. I. . . . .	..	..
		Utan . . . . .	..	..	..
		Vesava Port . . . . .	..	..	..
		Kelva . . . . .	..	..	..
		Trombay . . . . .	..	..	..
		Tarapur	B., B. & C. I. . . . .	..	..
		Manori . . . . .	..	..	..
		Mahim	B., B. & C. I. . . . .	..	..
		Dhanu . . . . .	..	..	..
		Bhiwandi . . . . .	..	4	..
		Agashi	B., B. & C. I. . . . .	..	..
		Shirgaon . . . . .	..	..	..
		Bassein . . . . .	..	5	5
		Kalyan	G. I. P. . . . .	..	..
		Thana . . . . .	..	7	7
		Umbergaon Port . . . . .	..	..	..
		Kon . . . . .	..	..	..
		Thana District	G. I. P. & B., B. & C. I.	15	12
	Central.	Ahmednagar District	Dhond and Manmad (G. I. P.)	445	331
		Khandesh	B., B. & C. I. & G. I. P.	850	689
		Nasik	G. I. P. & N. G. . . . .	..	..
		Poona City	S. M. & G. I. P.	131	118
		Poona District . . . . .	..	156	102
		Satara	S. M.	308	216
		Sholapur Town	G. I. P.	136	134
		Sholapur District . . . . .	.. S. M. & Barsi	1,480	1,260
		Alibag Port . . . . .	..	6	4
Panvel . . . . .		..	1	1	
Rshoi . . . . .		..	..	..
Roha . . . . .		..	..	..
Revdanda . . . . .		..	3	3	
Kolaba District		G. I. P.	64	48	
Ratnagiri Port . . . . .		..	..	..
Vizedrug . . . . .		..	..	..
Harnai . . . . .		..	6	6	
Southern.		Rajapur . . . . .	..	..	..
		Vengurla . . . . .	..	..	..
		Jaitapur . . . . .	..	..	..
		Dabhal . . . . .	..	..	..
		Joigad . . . . .	..	..	..
		Deogad . . . . .	..	..	..
		Ratnagiri District . . . . .	..	..	..
		Belgaum	S. M.	418	321
		Hubli Town . . . . .	..	8	8
	Dharwar District . . . . .	..	504	355	
	Karwar Port . . . . .	..	..	..
	Akola Port . . . . .	..	..	..
	Kumta Port . . . . .	..	..	..
	Kanara District	S. M.	9	8	
	Savantvadi State . . . . .	..	..	..
	Sind.	Bijapur District	S. M. & G. I. P.	779	635
Karachi Town and Port		N. W.	103	96	
Karachi District . . . . .		..	18	13	
Hyderabad Town		N. W. & J. B.	20	14	
Hyderabad District . . . . .		..	26	23	
Thar and Parkar District		J. B. . . . .	..	..
Larkhana		N. W. . . . .	..	..
Sukkar District . . . . .		..	..	..
Khairpur State . . . . .		..	..	..
Political charges.		Akalkot State . . . . .	..	..	..
		Aundh . . . . .	..	28	25
		Tuna Port . . . . .	..	..	..
		Mandvi . . . . .	..	1	1
		Mundra . . . . .	..	5	..

Presidency or Province.	Division.	Districts and States, and Towns of over 50,000 inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Cutch State	B. B. & C. I.	110	
		Cambar State		8	
		Savner "		23	
		Bher "	B. G. J. P.	21	
		Porbandar Port			
		Jamnagar Town and Port	B. G. J. P.		
		Bhavnagar Town and Port			
		Mungrol Port			
		Jodia "			
		Jafabad "		496	
		Vawania "	B. B. & C. I., Morvi & B. G. J. P.	51	
		Kathiawar State	S. M.	380	
		Kolhapur Town			
		Kolhapur and Southern Mahratta Country	B. B. & C. I.		
		Sachin State			
		Dharampur State			
		Srivardhan Port			
		Murud "			
		Harimandla "			
		Nandgaon "			
		Janjira "			
Madras Presidency.		Janjira State			
		Velan Port	B. B. & C. I.	105	
		Billimora "	" "	494	
		Baroda City	" "		
		Baroda State		29	
		Jath "		1	
		Rijapur "			
		Surat "			
		Aden "			
			Total	9,869	74
		Salem Town.	Madras	(a) 69	
		Salem District	S. M.	37	
		Bellary Cantonment		(b) 370	(b)
		Bellary Town	S. M. & Madras	13	
		Bellary District	Madras	(c) 181	(c)
		Coimbatore Town	Madras, S. I. & Nilgiri	2	
		Coimbatore District	Madras	(d) 93	(d)
		Nilgiris "	S. I. & Madras		
		North Arcot "	S. I. & Madras		
		South Arcot District			
		Cuddalore Port	S. I.		
		Tinnevely District	Madras	98	
		Malabar "	S. I. & Madras	21	
		Cuddalore Port		(f) 1	
		Ermala "		(f) 1	
		South Canara District	Madras & S. I.		
		Madras City	S. I. & Madras		
		Chinglepat District	S. M. & Madras	7	
		Kurnool "	Morvi & Madras		
		Godaveri "	S. I.	(a) 127	(a)
		Tanjore "	Madras & S. M.	(f) 1	(f)
		Anantapur "			
		Madura "			
		Cochin State			
			Total	1,021	
Bengal		Calcutta	E. I., E. B. S. & B. N.	133	
		Nadia District	E. B. S. & B. C. & R. K.	3	
		24 Parganas District		1	
		Khulna District		2	
		Howrah Town	B. N. & H. A.		
		Howrah District	B. N. & H. A.	1	
		Burdwan District			
		Birbhum District			
		Champaran District			
		Chapra Town	B. & N. W.	645	
		Saran District		187	
		Gaya Town	E. I.	139	
		Gaya District		177	
		Muzaffarpur District	B. & N. W.	133	
		Darbhanga Town		21	
		Darbhanga District	E. I.	399	
		Shahabad "		18	
		Patna City		1,215	
		Patna District		33	
		Monghyr Town		123	
		Monghyr District		105	
		Bhagalpur Town		8	
		Bhagalpur District			
		Sonhal Parganas District			
		Palamau District		8	
		Hazaribagh "			
			Total	3,350	

(a) Including 1 imported case and 1 death.
 (b) " 20 " cases " 17 deaths.
 (c) " 8 " " " 5 "

(d) Including 10 imported case and 8 deaths.
 (e) " 9 " " " 3. "
 (f) Imported.

Residency or Province.	Division.	Districts and States, and Towns of over 50,000 inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Allahabad City	E. I.	284	284
		Allahabad District	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.)	79	79
		Cawnpore City	"	44	37
		Cawnpore District	"	91	80
		Fatehpur "	E. I.	160	121
		Banda "	G. I. P. (I. M. Sec.)	...	...
		Jhansi City	G. I. P.	...	...
		Jhansi District	"	79	71
	Benares	Hamirpur " . . . . .	"	...	...
		Jalaun "	"	43	24
		Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	"	20	13
		Benares District	B. & N. W. & E. I.	14	14
		Ballia "	B. & N. W.	864	834
		Jaunpur City	O. & R.	...	...
		Jaunpur District	"	132	132
	Fyzabad	Ghazipur "	E. I. & B. & N. W.	265	209
		Mirzapur City	E. I.	...	...
		Mirzapur District	"	35	35
		Bahraich District	"	69	50
		Gonda "	B. & N. W.	105	100
		Partabgarh "	O. & R.	88	88
		Sultanpur "	"	30	21
		Ajodhia "	O. & R.	...	...
	Gorakhpur	Fyzabad City	"	21	21
		Fyzabad District	"	247	208
		Bara Banki Town	B. & N. W. & O. & R.	...	...
		Bara Banki District	"	565	553
		Azamgarh City	B. & N. W. & O. & R.	...	...
		Azamgarh District	"	1,074	1,059
		Gorakhpur City	B. & N. W.	104	104
		Gorakhpur District	"	392	318
	Meerut	Basti "	"	167	135
		Meerut City	N. W.	33	31
		Meerut Cantonment . . . . .	"	...	...
		Meerut District	" O. & R. & E. I.	49	39
		Muzaffarnagar City . . . . .	"	...	...
		Muzaffarnagar District	"	96	96
		Aligarh "	E. I.	13	3
		Saharanpur "	O. & R. & N. W.	85	66
	Lucknow	Hardwar Union	O. & R.	...	...
		Roorkee Town . . . . .	"	...	...
		Bulandshahr District . . . . .	"	...	...
		Dehra Dun "	B. & N. W. & O. & R.	1	...
		Unao District	O. & R.	58	53
		Lucknow City	O. & R., B. & N. W. & R. K.	143	135
		Lucknow District	"	185	185
		Hardoi "	O. & R.	41	37
	Agra	Rae Bareilly "	"	120	120
		Sitapur "	R. K.	231	202
		Kheri "	"	49	29
		Etawah City	E. I.	...	...
		Etawah District	"	75	75
		Fatehgarh "	B., B. & C. I.	...	...
		Farrukhabad Town	"	235	225
		Farrukhabad District	"	125	110
	Rohilkhand	Mainpuri "	"	104	84
		Agra City	B., B. & C. I., G. I. P. & E. I.	2	2
		Agra District	"	38	33
		Etah "	"	(a)	(a)
		Bareilly City . . . . .		R. & K.	...	...
		Bareilly District . . . . .		R. & K.	...	...
		Shahjahanpur " . . . . .		" & O. & R.	4	4
		Shahjahanpur City . . . . .		"	...	...
	Kumaon	Bijnor District . . . . .	"	...	...
		Naini Tal "	R. & K.	...	...
		Garhwal District . . . . .	"	...	...
Punjab	Jullundur	Jullundur District	N. W.	369	255
		Hoshiarpur "	"	580	326
		Ferozepur "	N. W. & B., B. & C. I.	189	125
		Kangra " . . . . .	"	...	...
	Lahore	Amritsar City	N. W.	...	...
		Amritsar District	"	74	60
		Gurdaspur "	"	978	819
		Lahore "	"	80	35
Total				6,661	6,121

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of over 50,000 inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Punjab	Rawalpindi	Rawalpindi District	N. W.	6	4
		Gurjat	"	262	149
		Gujranwala	"	239	234
		Sialkot	"	386	275
		Shahpur	"	357	290
		Jhelum	"	18	10
	Multan	Thang	"	19	10
		Multan	"	...	...
		Montgomery	"	...	...
		Mianwali	B., B. & C. I.	4	6
	Delhi	Gurgaon	E. I., O. & R., B., B. & C. I., N. W. & S. P.	39	33
		Delhi	B., B. & C. I.	62	50
		Hissar	E. I.	49	42
		Karnal	"	...	...
		Simla	N. W.	2,141	1,903
		Ludhiana	N. W. & E. I.	...	...
		Umballa	S. P.	160	125
		Rohtak	Rajpura-Bhatinda (N. W. Ry.)	...	...
		Patiala City	N. W., E. I., B., B. & C. I. & J. B.	178	159
		Patiala State	N. W.	208	104
		Kapurthala State	E. I.	22	10
		Kalsia	N. W.	177	117
		Malir Kotla	N. W. & B. B. & C. I.	69	59
		Jind	"	...	...
			Total	6,726	5,256
Burma	...	Rangoon			
Central Provinces (including Berar).	Nerbudda	Nimar District	G. I. P. & B., B. & C. I.	37	16
		Hoshangabad Town	G. I. P.	(e) 167	(a) 2
		Hoshangabad District	"	5	(e) 150
		Narsingpur Town	"	(h) 109	4
		Narsingpur District	"	...	72
		Chhindwara	"	...	1
	Nagpur	Khandwa Town	B. B. & C. I. & G. I. P.	41	34
		Betul District	"	3	3
		Nagpur City	B. N. & G. I. P.	275	263
		Nagpur District	"	317	270
		Warnera Town	"	(a) 2	(a) 1
		Wardha District	G. I. P.	(b) 153	(b) 125
		Chanda	"	14	12
		Bhandara Town	"	77	70
		Bhandara District	B. N.	(d) 56	(d) 41
		Balaghat	"	19	10
	Jubbulpur	Balaghat Town	E. I. & G. I. P.	34	28
		Jubbulpore Town	"	(a) 1	...
		Jubbulpore District	E. I. & G. I. P.	(g) 180	(g) 19
		Damoh Town	"	...	...
		Damoh	"	...	...
		Saugor Cantonment	"	...	...
		Saugor Town	G. I. P. (I. M. Sec.)	134	125
		Saugor District	"	(g) 90	(g) 77
		Seoni	"	...	...
		Mandla	"	...	...
	Chhattisgarh.	Bilaspur	B. N.	4	5
		Raipur	B. N.	...	...
		Sambalpur	"	...	...
		Akola	G. I. P.	214	164
		Buldana	"	33	29
		Wun	"	...	...
Assam	Assam Valley	Rasim	"	24	20
		Amraoti	G. I. P.	360	215
		Ellichpur	"	(f) 126	(f) 119
		Yeotmal	"	4	3
			Total	2,479	1,953
			Total		
	Coorg	Dibrugarh Town (Lakhimpur District)	D. S.		
			Total		
			Total		
			Total		
			Total		
			Total		
Mysore State.	Bangalore	Bangalore City	S. M. & Madras	83	64
		Bangalore Civil and Military Station	"	86	69
		Bangalore District	"	106	89
		Mysore City	S. M.	6	5
		Mysore District	"	91	66
		Kolar	Madras & S. M.	53	39
	Tumkur	Kolar Gold Fields	"	32	28
		Tumkur District	S. M.	25	18
		Shimoga	"	43	33
		Chitaldrug	"	15	12
		Kadur	"	45	35
		Hassan	"	8	10
			Total	593	446

(a) Imported.
 (b) Including 4 imported cases and 2 deaths.
 (c) " 1 " case " 2 "
 (d) " 12 " cases " 3 "
 (e) " 8 " " 3 "

(f) Including 1 imported case and 2 deaths
 (g) " 2 " " " 2 "
 (h) " 1 " " " 2 "

Presidency or Province.	Division.	Districts and States, and Towns of over 50,000 inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Hyderabad State.		Aurangabad District	N. G. S.	(a) { 271 206 13 484 86 51 14 ...	(a) { 224 154 13 420 66 49 14 ...
		Bir	G. I. P. & Barsi		
		Hyderabad	N. G. S.		
		Indur			
		Umanabad	G. I. P. & Barsi		
		Lingsapur	S. M.		
		Parbhani	G. I. P.		
		Raichur			
		Gulbarga	G. I. P. & N. G. S.		
		Nander	N. G. S.		
		Total	1,125	940	
Central India.		Indore City	B., B. & C. I.	(b) { 1 282 225 ... 75 ... 385 ... 1 3 3 ... 37 19 2 8 ... 109	(b) { 1 161 181 ... 75 ... 388 ... 1 2 2 1 26 18 2 4 ... 80
		Indore State			
		Ujjain City	B., B. & C. I. & G. I. P.		
		Gwalior City			
		Gwalior State			
		Dhar State			
		Bhopal City	G. I. P.		
		Pathari State			
		Bhopal State			
		Mhow Cantonment	B., B. & C. I. (Rajputana Malwa)		
		Nimach			
		Indore Residency			
		Rutlam City	B., B. & C. I.		
		Rutlam State	"		
		Dewas Town			
		Dewas State			
		Narsingarh State			
		Sehore	G. I. P.		
		Sailana			
		Bagli			
Jhabua	B., B. & C. I.				
Jacra	"				
Jacra Town	"				
Agar Military Station					
Manpur					
		Total	1,150	942	
Rajputana		Ajmer District	B., B. & C. I.	... 414 6 ... 38 ... 12 67 15 386 5 ... 35 ... 7 44 10 ...
		Mewar State			
		Chitor (Udaipur State)			
		Tonk State	B., B. & C. I.		
		Marwar	"		
		Jaipur	"		
		Kishengarh Town	"		
		Bikanir State	J. B.		
		Jhalawar			
		Sirohi			
		Shahpura			
		Alwar			
		Partabgarh			
Banswara					
		Total	552	487	
Kashmir		Hamirpur-Sidhan (Akheer Tehsil)	 351 208 156 195 ...
		Jammu City			
		Jammu Province	N. W.		
		Srinagar District			
		Srinagar City			
		Total	559	351	
N.-W. F. Province.		Abbottabad Town	 (c) 1 (c) 1
		Hazara District			
		Peshawar Town			
		Total	1	1	
Baluchistan.		Sonmiani			
		Hirok	N. W.		
		Sibi			
		Total			
GRAND TOTAL				34,086	27,858

(a) Figures from 16th to 22nd February 1904.

(b) Figures for week ending 20th February 1904.

(c) Imported.

H. H. RISLEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAY.	AVERAGE EARNINGS PER MILE PER WEEK.		MEAN MILEAGE WORKED.		TOTAL EARNINGS FOR WEEK ENDING.		EARNINGS PER MILE OPEN FOR WEEK.		TOTAL EARNINGS FROM 1st JANUARY TO.		INCREASE.		DECREASE.		RESULTS OF WORKING DURING 1ST HALF OF YEAR.		TOTAL EARNINGS FROM 1st APRIL TO.		INCREASE.		DECREASE.		RESULTS OF WORKING FOR OFFICIAL YEAR.	
	During 1st-half of 1903.	During official year 1903-04.	1903.	1904.	1903.	1904.	1903.	1904.	1st February 1903.	20th February 1904.	1903.	1904.	1st February 1903.	20th February 1904.	1903.	1904.	21st February 1903.	20th February 1904.	1903.	1904.	1903.	1904.	1903.	1904.
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																								
East Indian	709	671	1,062	1,072	12,73,593	14,82,000	700	752	1,04,81,202	1,05,34,000	50,708	50,708	5,99,99,198	6,19,93,000	20,33,802	20,33,802	5,99,99,198	6,19,93,000	20,33,802	20,33,802	5,99,99,198	6,19,93,000	20,33,802	20,33,802
Bengal Central	172	183	130	130	19,031	22,200	141	160	1,68,205	1,89,000	20,705	20,705	11,77,172	13,84,000	2,06,828	2,06,828	11,77,172	13,84,000	2,06,828	2,06,828	11,77,172	13,84,000	2,06,828	2,06,828
Bengal-Nagpur (incldg. Raipur-Dhamtari 2' 6")	184	169	1,724	1,866	3,03,839	3,91,000	176	210	23,99,335	26,31,000	2,40,675	2,40,675	1,24,37,659	1,38,02,000	13,64,341	13,64,341	1,24,37,659	1,38,02,000	13,64,341	13,64,341	1,24,37,659	1,38,02,000	13,64,341	13,64,341
Great Indian Peninsula system	691	534	1,369	1,369	12,49,800	9,85,000	797	634	90,41,734	74,44,000	...	...	3,78,94,088	3,93,77,000	14,82,912	14,82,912	3,78,94,088	3,93,77,000	14,82,912	14,82,912	3,78,94,088	3,93,77,000	14,82,912	14,82,912
Indian Mid and (incldg. Bhopal-Itarsi)	227	217	916	924	2,07,900	1,07,000	217	181	17,36,222	13,11,000	...	...	4,25,822	7,83,000	...	...	4,25,822	7,83,000	...	...	4,25,822	7,83,000	...	...
Bezwaada extn. (East Coast State)	320	283	21	21	6,595	5,700	409	271	54,735	37,500	...	...	17,235	84,7,000	...	...	17,235	84,7,000	...	...	17,235	84,7,000	...	...
North Western (incldg. Nowshera-Dargal 2' 6")	283	255	3,158	3,267	8,70,992	9,73,000	276	295	60,25,356	67,23,000	6,37,644	6,37,644	3,73,25,554	4,50,97,000	83,71,446	83,71,446	3,73,25,554	4,50,97,000	83,71,446	83,71,446	3,73,25,554	4,50,97,000	83,71,446	83,71,446
Oudh and Rohilkhand (incldg. m. g.)	265	229	1,115	1,216	2,64,424	2,24,000	255	234	21,23,271	20,24,000	...	...	96,271	1,12,00,000	4,33,117	4,33,117	96,271	1,12,00,000	4,33,117	4,33,117	96,271	1,12,00,000	4,33,117	4,33,117
Eastern Bengal (incldg. metre and 2' 6")	312	380	898	897	2,65,242	3,08,000	295	343	21,82,351	24,71,000	2,88,640	2,88,640	1,57,51,449	1,66,59,000	8,87,551	8,87,551	1,57,51,449	1,66,59,000	8,87,551	8,87,551	1,57,51,449	1,66,59,000	8,87,551	8,87,551
Bombay, Baroda and Central India	809	657	461	595	3,20,334	3,04,000	696	602	24,11,855	22,05,000	...	...	1,13,853	1,47,78,000	9,09,997	9,09,997	1,13,853	1,47,78,000	9,09,997	9,09,997	1,13,853	1,47,78,000	9,09,997	9,09,997
Madras	280	259	888	900	2,31,599	2,47,000	201	269	16,57,887	17,23,000	71,113	71,113	1,05,72,479	1,13,45,000	7,72,521	7,72,521	1,05,72,479	1,13,45,000	7,72,521	7,72,521	1,05,72,479	1,13,45,000	7,72,521	7,72,521
North-East line	192	173	499	495	1,00,000	9,50,000	214	192	6,52,049	6,93,000	40,351	40,351	39,03,107	39,71,000	67,593	67,593	39,03,107	39,71,000	67,593	67,593	39,03,107	39,71,000	67,593	67,593
Hardwar-Dehra	171	152	32	32	4,140	4,200	130	131	29,659	29,900	241	241	2,20,141	2,20,000	8,859	8,859	2,20,141	2,20,000	8,859	8,859	2,20,141	2,20,000	8,859	8,859
Rajputana-Malwa (incldg. Godhra-Rutlam-Nagda 5' 6")	276	268	1,784	1,784	5,06,931	4,29,000	284	240	37,88,483	32,16,000	...	...	5,72,483	1,93,07,000	28,74,084	28,74,084	5,72,483	1,93,07,000	28,74,084	28,74,084	5,72,483	1,93,07,000	28,74,084	28,74,084
Panapur-Deesa	39	36	17	17	502	500	33	29	4,411	3,500	...	...	911	25,000	3,028	3,028	4,411	25,000	3,028	3,028	4,411	25,000	3,028	3,028
South Indian	209	191	1,124	1,124	2,23,090	2,13,000	198	190	16,04,689	15,19,000	19,153	19,153	96,58,033	1,08,00,000	11,41,917	11,41,917	96,58,033	1,08,00,000	11,41,917	11,41,917	96,58,033	1,08,00,000	11,41,917	11,41,917
Tinnevely-Quilon (British section)	96	82	19	50	1,464	3,700	77	74	12,547	31,700	...	...	...	1,74,000	1,14,243	...	1,74,000	1,14,243	...	...	1,74,000	1,14,243	...	...
Tanjore District Board	108	103	71	99	7,200	6,900	101	70	49,167	52,400	2,633	2,633	2,62,234	3,49,000	56,716	56,716	2,62,234	3,49,000	56,716	56,716	2,62,234	3,49,000	56,716	56,716
Southern Mahratta (incldg. Gi-M. From sec.)	128	115	1,165	1,165	1,36,533	1,51,000	117	130	8,96,335	9,53,000	39,165	39,165	62,33,139	64,55,000	2,21,861	2,21,861	62,33,139	64,55,000	2,21,861	2,21,861	62,33,139	64,55,000	2,21,861	2,21,861
Mysore section (Southern Mahratta)	106	107	296	296	31,210	32,700	105	110	2,18,524	2,22,000	3,476	3,476	14,77,592	13,77,000	...	...	14,77,592	13,77,000	...	...	14,77,592	13,77,000	...	...
Bengal and N.W. (incldg. Tirhoot sec.)	93	158	1,290	1,330	2,39,493	2,43,000	184	183	16,49,072	17,33,000	84,928	84,928	91,22,679	1,05,68,000	14,45,370	14,45,370	91,22,679	1,05,68,000	14,45,370	14,45,370	91,22,679	1,05,68,000	14,45,370	14,45,370
Lucknow-Barilly	138	127	231	231	3,4944	30,600	143	132	21,23,664	22,66,000	12,636	12,636	12,55,014	12,68,000	12,986	12,986	12,55,014	12,68,000	12,986	12,986	12,55,014	12,68,000	12,986	12,986
Assam-Bengal	66	68	601	713	4,1175	3,300	69	59	3,08,663	3,87,000	78,937	78,937	18,70,818	20,15,000	3,44,182	3,44,182	18,70,818	20,15,000	3,44,182	3,44,182	18,70,818	20,15,000	3,44,182	3,44,182
Burma	220	202	1,260	1,237	3,37,545	3,77,000	268	282	23,81,042	25,55,000	1,73,938	1,73,938	1,08,02,634	1,20,29,000	11,36,366	11,36,366	1,08,02,634	1,20,29,000	11,36,366	11,36,366	1,08,02,634	1,20,29,000	11,36,366	11,36,366
Brahmaputra-Sultanpur	64	79	59	59	4,062	5,000	69	85	29,300	37,000	8,300	8,300	2,19,204	2,38,000	18,796	18,796	2,19,204	2,38,000	18,796	18,796	2,19,204	2,38,000	18,796	18,796
Godpur-Hyderabad (British section)	94	78	124	124	10,931	12,000	83	97	78,183	92,800	14,617	14,617	4,43,079	5,25,000	81,931	81,931	4,43,079	5,25,000	81,931	81,931	4,43,079	5,25,000	81,931	81,931
Nilgiri	349	337	17	17	4,285	4,300	252	247	24,815	28,100	3,285	3,285	2,64,928	2,40,000	...	...	2,64,928	2,40,000	...	...	2,64,928	2,40,000	...	...
Special Jochat gauge.	52	57	30	30	2,012	1,000	67	33	10,568	8,600	...	...	1,968	79,400	...	...	8,6138	79,400	...	...	1,968	79,400	...	...

Standard gauge.

Metre gauge.

Special Jochat gauge.

All other Railways.									
Delhi-Umballa-Kalka									
Tankeswar	221	162	231	162	28,040	30,500	179	188	2,90,725
South Behar	135	79	123	79	6,211	9,000	305	436	47,203
Southern Punjab (Delhi Samastha)	103	425	85	425	48,984	31,700	115	75	3,50,796
Rajpura-Bhatinda	182	107	149	107	19,471	15,700	180	147	1,27,190
Ludhiana-Dhuri-Jakkhal	73	79	89	79	6,284	4,700	82	59	44,085
The Nizam's Guaranteed State	286	334	261	334	98,374	78,100	295	234	6,95,433
Tapti Valley	124	155	105	155	20,470	12,600	171	61	2,13,983
Pettah Cambay	80	32	71	32	1,800	2,000	59	79	14,842
Nagda-Ujjain	86	34	83	34	3,211	2,200	94	65	19,734
Bina-Goonabara	40	148	35	148	7,329	9,600	50	65	59,820
Bhopal Ujjain	80	114	92	114	10,947	10,200	90	89	83,002
Kolar Gold-fields	202	10	404	10	4,549	4,600	455	400	27,390
Metric Gauge.									
Rohilkund and Kumaon (Co.'s sec.)									
Sagauli-Raxaul	165	66	143	66	8,866	5,900	135	89	54,358
Noakhali (Bengal)	54	18	45	18	1,203	1,000	67	49	8,444
Mymensingh-Jamalpur-Jagannathanj	66	...	74	...	3,665	5,700	69	108	30,910
Bengal-Doonars	122	36	143	36	3,640	2,400	101	94	29,423
Bengal-Doonars Extensions	53	94	64	94	3,255	6,100	35	52	29,507
Dibru-Sadiya	214	78	308	78	17,645	19,400	226	249	1,11,135
Shoranur-Cochin	105	65	76	65	6,156	7,700	95	118	42,657
Ahmedabad-Parantij	58	35	58	35	2,995	4,000	53	73	22,075
Ahmedabad-Dholka	36	...	...	...	...	2,000	...	59	...
The Gackwar's Railway	69	122	63	122	7,970	5,600	65	41	58,121
Kolhapur	80	29	83	29	1,894	3,800	65	103	15,322
Yesvantpur-Mysore Fren. sec. (including M. Nanjangud)	77	67	72	67	4,803	6,400	72	96	37,200
Brur-Shimoga	33	38	32	38	1,120	1,000	30	42	9,010
Hyderabad-Godavari Valley	131	392	108	392	43,142	37,600	110	96	2,92,399
Bhavnagar-Gondal-Junagadh-Portbandar	110	334	82	334	37,585	41,300	113	124	2,56,928
Jetalpur-Kajkot	73	46	60	46	3,385	4,100	74	90	21,301
Jamnagar	51	54	45	54	1,856	2,900	34	54	13,133
Dhanganadra	48	21	33	21	733	800	35	38	5,695
Jodhpur-Bikaner	64	700	59	700	59,373	43,300	70	62	3,73,290
Udaipur Chitor	56	67	58	67	4,119	3,600	61	57	29,806
Special Gauge.									
Darjeeling-Himalayan	377	51	326	51	16,789	19,000	329	373	1,00,085
Kalka-Simla	...	59	...	59	...	4,000	...	68	...
Cooch Behar	82	34	69	34	1,877	1,900	55	56	18,281
The Gackwar's Dabhoi	77	79	52	79	5,118	4,300	65	49	29,990
Rajpipla	28	37	21	37	1,113	700	30	10	6,983
Morni	63	54	58	54	5,224	5,800	56	62	59,401
Barsi	125	22	101	22	1,854	3,400	84	155	8,247
Total.									
	119	4,533	106	4,527	5,19,453	4,68,700	110	104	36,59,434
GRAND TOTAL									
	281	25,832	266	26,706	72,48,325	72,44,700	284	274	5,38,85,148

(a) From 1st June 1903 to 31st February 1904.

(b) From 15th May 1903 to 31st February 1904.

(c) From 2nd June 1902 to 31st February 1903.

(d) From 9th November 1903 to 31st February 1904.

Calcutta, the 3rd March 1904.

A. R. JACOBSON,
Offg. Under Secretary to the Govt. of India.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)
(In thousands of Rupees)

		IN THE ELEVEN MONTHS, APRIL TO FEBRUARY, OF									
		1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
SEA CUSTOMS											
IMPORTS											
<i>Special Import Duties</i>											
Arms, ammunition, and military stores		3.02	3.10	3.37	3.25	3.11	2.90	2.58	3.26	3.28	3.18
<i>Liquors—</i>											
Ale, beer, porter, cider and other fermented liquors		1.44	1.72	1.73	1.62	1.85	1.82	1.85	2.09	2.19	2.29
Spirits and liqueurs		50.69	54.48	53.90	54.83	57.91	58.91	58.32	59.16	63.20	68.21
Wines		3.66	4.09	3.73	3.34	3.46	3.24	3.28	3.19	3.60	3.46
Opium		4	4	3	4	3	3	2	3	3	3
Petroleum		27.37	37.50	38.12	45.78	42.49	39.05	42.82	49.30	49.13	39.40
Sugar (countervailing duties, 1899)		—	—	—	—	—	7.71	18.87	34.85	16.85	2.11
" (" " 1902)		—	—	—	—	—	—	—	—	3.26	18
<i>General Import Duties</i>											
Articles of food and drink (excluding sugar)		14.70	14.50	13.38	13.38	12.95	13.25	14.98	13.96	13.26	14.20
Sugar (ordinary duties)		12.27	14.02	14.03	21.52	19.19	16.63	27.11	28.75	22.95	26.84
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials		8.45	9.41	8.41	9.61	9.80	9.08	9.88	10.97	10.84	12.55
<i>Cotton Manufactures—</i>											
Piece goods, grey		13.36	55.35	46.73	40.43	41.71	43.94	44.16	46.67	47.36	41.02
" white		5.64	19.58	18.58	16.02	15.48	16.66	18.22	25.37	15.17	18.39
" coloured		3.73	21.19	18.60	12.74	17.59	21.38	18.28	22.02	20.34	25.10
Other goods		3.20	13.78	1.62	1.43	1.70	2.55	2.34	2.59	2.13	3.39
<i>Metals and Manufactures of—</i>											
Silver, bullion and coin		31.25	28.49	29.04	38.74	27.01	21.38	11.75	28.11	34.76	35.02
Other metals and manufactures of metals		18.92	22.64	18.68	20.48	18.05	15.04	19.92	21.25	27.29	30.37
Oils (excluding petroleum)		51	79	1.49	2.31	1.57	1.21	1.40	1.74	1.29	85
Manufactured articles		57.46	48.87	47.59	40.77	44.81	49.26	53.29	56.56	55.22	64.22
Raw materials and unmanufactured articles			10.72	8.21	7.74	7.93	4.96	9.22	8.64		8.45
TOTAL IMPORTS		2,55.71	3,60.27	3,27.24	3,34.63	3,26.64	3,29.00	3,57.79	4,18.51	4,00.26	3,99.26
EXCISE DUTY ON COTTON GOODS		45	6.09	10.15	10.63	12.74	11.94	10.65	15.83	16.34	18.38
EXPORT DUTIES—											
Rice and rice-flour		73.81	75.98	60.65	55.92	84.43	73.17	70.71	74.25	1,03.47	99.84
LAND CUSTOMS AND MISCELLANEOUS		5.03	5.20	5.76	6.70	5.35	6.56	7.03	7.81	7.77	8.44
GRAND TOTAL		3,35.00	4,47.54	4,03.80	4,07.88	4,29.16	4,20.67	4,46.18	5,16.40	5,27.84	5,25.92
<i>Provincial distribution of Imports and Exports</i>											
Bengal	Imports	77.20	1,36.87	1,23.01	1,17.65	1,22.77	1,33.98	1,41.96	1,53.74	1,46.08	1,37.78
	Exports	18.00	18.71	12.18	11.35	19.77	19.06	19.38	14.42	15.23	16.24
Bombay	Imports	1,20.87	1,45.10	1,34.59	1,38.37	1,29.21	1,16.43	1,22.70	1,53.78	1,55.28	1,56.49
	Exports	3.47	2.71	2.38	2.50	3.27	2.39	2.69	2.37	3.07	2.30
Sind	Imports	13.66	20.28	21.41	23.53	20.20	24.75	32.27	46.30	35.19	29.64
	Exports	74	62	53	76	1,51	1,06	1,00	1,95	1,30	1,31
Madras	Imports	27.22	31.83	25.58	29.53	26.19	27.84	29.50	35.42	34.62	36.81
	Exports	5.27	3.86	7.09	7.07	4.19	5.37	2.51	5.37	6.74	8.92
Burma	Imports	16.76	26.19	22.65	25.55	28.27	26.00	31.36	29.27	29.09	38.54
	Exports	46.33	50.08	38.47	34.24	55.69	45.29	45.13	50.14	77.13	71.07

J. A. ROBERTSON
Offg. Director-General of Statistics
E. N. BAKER
Secretary to the Government of India.

11a, March 4, 1904

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OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT
ON
THE ACCOUNT
OF
THE GOVERNMENT OF INDIA
FOR

1902-1903.

BY
O. T. BARROW,

OFFG. CONTROLLER AND AUDITOR GENERAL.

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APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1902-1903.

GENERAL REVIEW.

Throughout the report the rupee figures are in thousands of rupees and the sterling figures in hundreds of £; thus 10,64 reads as ten lakhs and sixty-four thousands of Rupees, and £ 71.2 reads as seventy-one thousand and two hundreds of pounds sterling. The rupee figures are converted into sterling amounts at Rs 15 = £1.

The Budget Estimate of 1902-3 closed with the small surplus of £837.7. The favourable conditions with which the year commenced, might be considered as justifying the expectation of a higher surplus but, subject as the Indian finances are to climatic and other influences, a continuance of those conditions could not be positively relied upon, and the Estimates were accordingly framed with caution. Large remissions of Land Revenue and the repeal and reduction of certain taxes were at the same time provided for, and liberal grants were placed at the disposal of Provincial Governments, partly as compensation for the losses caused by the remissions referred to and partly to enable them to carry out improvements in Sanitation, Education, and Public Works, and to incur increased expenditure on other Administrative objects. These measures were calculated to entail a reduction of £1,511.2 in Imperial Revenues, and in addition thereto new expenditure for improving the efficiency of the army and raising the pay of the British troops was also provided for to the extent of £1,000.0 and £226.0, respectively.

2. The actual results turned out to be more satisfactory than anticipated, and the year closed with a surplus of £3,069.5. There were improvements under every head of revenue with large reductions of expenditure under almost every head of charge. Land Revenue showed an increase of £646.8, while there was a decrease of £156.0 in the charges under that head. Opium yielded an increase of £269.4 in the revenue, while there was a decrease of £124.8 in the expenditure. Excise Revenue showed an improvement of £306.4, while Customs, after deducting refunds, showed an excess of £312.5. The Army contributed £235.8 to the increase of revenue and £318.3 to the decrease in expenditure, while the Civil Departments showed the important decrease of £439.6 in the charges.

3. The result of these and other improvements was the surplus of £3,069.5, mentioned above, showing an increase of £2,231.8 over the Budget. The surplus would have been higher, but for additional grants of £266.7 in aid of Provincial revenues, which transferred a portion of the improvement from the Imperial to the Provincial Section of the accounts. One of the principal contributors to the general improvement was Berar, which was leased out in perpetuity to the British Government from 1st October 1902, and for the net revenue from which no provision existed in the Budget. The amount contributed by that province to the general surplus was £226.9.

4. No important change in classification was made during the year in regard to revenue and expenditure.

5. The following summary gives the Budget and Account figures of 1902-3, which are reviewed in this report. The details will be found in the statements on pages 171 to 186:—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
£	£			£	£
45,500.4	47,380.9	A	Principal Heads of Revenue .	7,996.0	7,635.1
764.2	867.7	B	Interest	1,915.1	1,832.7
1,377.1	1,429.9	C	Post Office	1,354.0	1,346.8
831.4	877.0		Telegraph	945.2	909.7
66.2	411.2		Mint	111.3	424.0
1,264.7	1,322.4	D	Civil Departments	12,128.8	11,689.2
573.2	631.0	E	Miscellaneous	4,228.3	4,494.0
...	...	F	Famine	991.3	982.6
19,949.4	20,133.9	H	Railways	19,654.5	19,905.0
2,696.7	2,769.0	J	Irrigation	2,622.4	2,575.2
457.9	486.9	K	Other Public Works	5,289.2	5,297.1
889.2	1,125.0	L	Army Services	17,664.7	17,346.4
...	...	M	Provincial Surplus + or		
...	...		Deficit —	—1,368.1	—72.4
...	...		Imperial Surplus + or Deficit—	+837.7	+3,069.5
74,370.4	77,434.9		TOTAL .	74,370.4	77,434.9

RECEIPTS.		OTHER TRANSACTIONS.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
£	£			£	£
837.7	3,069.5		Imperial Surplus or Deficit as above . . . . .	...	...
3,813.3	2,630.0	N	Railway and Irrigation Capital not charged to Revenue	8,151.6	7,383.0
1,041.2	1,039.6	O	Permanent Debt . . . . .	...	...
...	...		Temporary Debt . . . . .	...	500.0
543.1	649.4	P	Unfunded Debt . . . . .	...	...
...	1,117.2	Q	Deposits and Advances	979.1	...
...	17.6	R	Loans and Advances by Imperial Government	317.9	...
...	87.6	RR	Loans and Advances by Provincial Governments	22.7	...
562.4	...	T	Remittances . . . . .	...	1,227.1
16,500.0	18,237.0	U	Secretary of State's Bills	16,837.4	18,461.0
17,894.1	18,573.4	V	Cash Balance, April 1st . . . . .	...	...
...	...		Ditto, March 31st	14,883.1	17,850.2
41,191.8	45,421.3		GRAND TOTAL .	41,191.8	45,421.3

Comparison with the year 1901-2.

6. The comparison in respect of revenues with the year 1901-2 is as follows:—

REVENUES.	1901-2.		1902-3.		Difference, 1902-3.	
	£		£		Greater (+) or less (—).	R
Principal Heads of Revenue .	46,601.7		47,380.9		+779.2	+1,168.88
Interest	785.7		867.7		+82.0	+12.30
Post Office	1,383.7		1,429.9		+46.2	+6.93
Telegraph	908.1		877.0		—31.1	—4.66
Mint	555.4		411.2		—14.42	—21.63
Civil Departments	1,261.2		1,322.4		+61.2	+9.18
Miscellaneous	628.0		631.0		+3.0	+45
Railways	20,226.0		20,133.9		—92.1	—13.82
Irrigation	2,537.6		2,769.0		+231.4	+34.71
Other Public Works	479.5		486.9		+7.4	+1.11
Receipts by Military Department .	977.6		1,125.0		+147.4	+22.11
TOTAL .	76,344.5		77,434.9		+1,090.4	+1,63.56

7. The important variations under *Principal Heads of Revenue* are the following:—

	£	R
Land Revenue	+148,9	+22,33
Opium	—353,6	—53,04
Salt	+24,1	+36,76
Stamps	+27,3	+4,10
Excise	+350,0	+52,50
Provincial Rates	+4,2	+64
Customs	+144,6	+21,69
Forest	+140,7	+21,11
Other Heads	+72,0	+10,79
TOTAL	+779,2	+1,16,88

8. Under *Land Revenue*, the increase was principally due to the inclusion of the collections in Berar which became a British Province from 1st October 1902. Madras also showed some increase due to the recovery of a large amount of arrears of previous years. In the Punjab and Bombay there were considerable decreases due to a large amount of arrears having been collected in the preceding year and the net result would have been a falling-off in the year under report, but for the receipts from Berar, which amounted to 70,08. Under *Opium*, the average price realized at the sales of Bengal opium was R1,144-9 per chest against R1,297 obtained in the previous year. This resulted in a decrease of 73,16. The export of Malwa opium for China, on the other hand, showed some improvement and brought in an increase of 17,76. The increase under *Salt* was contributed by all the provinces, and was generally attributable to increased consumption due to an improvement in the material condition of the people. In Madras, it was also due to traders having paid the duty in cash to a greater extent than usual, instead of availing themselves of the option of taking credit for six months on lodging Government paper as security, while in Bombay there was a recovery of duty on salt issued on credit bonds in the preceding year. The *Stamp* revenue declined in most of the provinces owing to local causes, and would have been below the actuals of the previous year but for the inclusion of the receipts in Berar which contributed 4,42. Under *Excise*, there were increases in all the provinces due to better settlement of licenses, enhancement of fees, suppression of illicit practices and prosperity of the consuming classes, Madras contributing the largest increase (13,08) and Berar contributing 9,14. Under *Provincial Rates*, the receipts follow those under *Land Revenue*, and the result would have been a decrease but for the receipts from Berar which contributed 5,64. Under *Customs*, the increase occurred chiefly in export duties in Burma and was the outcome of large exports of rice. Under *Forest*, the increase occurred chiefly in Burma (8,65), the Central Provinces (4,01), the United Provinces of Agra and Oudh (3,09) and the Punjab (1,40), and was due to more extended sales and large supplies to the Railways and the Ordnance Departments. The receipts in Berar contributed an increase of 1,67. Of the increase under *Other Heads*, Assessed Taxes contributed 6,16 and Tributes 4,53, the latter due to the recovery of arrears.

9. Under *Interest*, the increase occurred mostly in England and was due to the temporary investment of larger sums and to higher rates being obtained for them. Under *Post Office*, the increase represents the annual development of the revenue and the special receipts brought in by the Coronation Durbar. Under *Telegraph*, the reduction of the foreign tariff, which came into force from 1st March 1902, was responsible for the decrease. Under *Mint*, there was no coinage during the year out of purchased silver as in the preceding year, which accounts for the decline. Under *Civil Departments*, there were increases under *Police* (2,09) due to large recoveries on account of police supplied to public bodies, punitive police and village police, *Marine* (4,15) due to large realizations of coast light dues in Burma, and heavy

recoveries from His Majesty's Imperial Government on account of Royal Indian Marine vessels employed on Imperial Service and passages supplied to officers deputed to Somaliland; *Education* (1,34) due to the inclusion of the receipts in Berar as well as to large receipts in school and college fees; *Medical* (95) due to a special contribution from the Victoria Memorial Scholarship Fund and heavy college and nursing fees; and *Scientific and other Minor Departments* (1,10) due to large sales of Quinine in the Cinchona Plantations, of unserviceable cattle in the Hissar Cattle Farm, and of maps and instruments in the Surveyor General's Office. The excess under *Miscellaneous* was small and was due to variations under several heads.

10. Under *Railway Revenue*, the large falling-off (13,82) occurred chiefly on the East Indian Railway (36,52) due to the abnormal depression in the coal trade and the introduction during the year of a lower coal tariff; on the Rajputana-Malwa Railway (31,25) to a heavy decline in goods traffic, following on the cessation of the famine; and on the North-Western Railway to smaller exports to Europe and the coast ports of the Bombay Presidency. There were, on the other hand, some improvements on the other lines, the most noticeable of which were that on the Bengal-Nagpur Railway (10,01) due to general development of traffic and the opening of the Midnapur-Jherria Branch; that on the Great Indian Peninsula Railway (9,23) due to an improvement in coaching-tariff connected with the Coronation Durbar and general development of goods traffic; that on the Southern Mahratta Railway (8,49) due to an improvement in passenger traffic attributable to the withdrawal of plague precautionary measures and the installation of His Highness the Maharaja of Mysore, and a larger goods traffic; that on the Indian Midland Railway (6,37) due to the special traffic connected with the Delhi Durbar and the more favourable wheat and cotton crops; that on the South Indian Railway (5,37) due to the opening of the Pamban Branch; that on the Eastern Bengal State Railway (5,08) due to a larger flow of pilgrim traffic to Puri *via* the Bengal-Nagpur route; and that on the Burma Railways (4,34) due to an increase in 3rd class fares and the steady demand for Burma paddy. The receipts from Guaranteed Railways also showed a net increase of 4,68, due chiefly to a steady increase of 3rd class passenger traffic on those lines.

11. The large increase under *Irrigation Receipts* was due to the development of irrigation from the canals in the Punjab and to a better *Kharif* season in the United Provinces of Agra and Oudh. The small excess under *Other Public Works* was due to better receipts from the rents and sale of buildings, sale of old materials, ferry tolls and other miscellaneous items. Under *Receipts by Military Department* the large increase was due to credits taken for the value of elephants transferred to the Burma Government with the Khedda Department and of mules and stores sent to Somaliland, to larger sale-proceeds of regimental cast horses and unserviceable stores, including the machinery of the late Gunpowder Factory, Ishapore, and to more subscriptions to the Indian Military Service Family Pension Fund.

12. A comparison of the expenditure side is given below:—

Direct Demands on the	1901-2.	1902-3.	Difference, 1902-3.	
	£	£	Greater (+) or less (—).	£
Revenues	7,444,2	7,635,1	+190,9	+28,63
Interest	1,944,3	1,832,7	—111,6	—16,74
Post Office	1,280,6	1,346,8	+66,2	+9,93
Telegraph	904,2	909,7	+5,5	+83
Mint	504,0	424,0	—80,0	—12,00
Civil Departments . .	11,146,8	11,689,2	+542,4	+81,36
Miscellaneous	4,139,4	4,494,0	+354,6	+53,19
Famine	884,5	982,6	+98,1	+14,71
Railways	19,379,4	19,905,0	+525,6	+78,84
Irrigation	2,364,7	2,575,2	+210,5	+31,58
Other Public Works . .	4,565,9	5,297,1	+731,2	+1,09,68
Army Services	15,764,0	17,346,4	+1,582,4	+2,37,36
	<hr/> 70,322,0	<hr/> 74,437,8	<hr/> +4,115,8	<hr/> +6,17,37

13. Under *Direct Demands on the Revenues*, the principal excesses were 7,56 under *Refunds and Drawbacks*, 7,17 under *Land Revenue*, 5,97 under *Opium*, 3,45 under *Excise* and 6,93 under *Forest*. Against these excesses there was a decrease of 3,26 under *Assignments and Compensations*. Under *Refunds and Drawbacks*, the excess was due partly to special adjustments of tributes and survey and settlement charges in Burma and Bengal, but chiefly to large refunds of customs duty in Bombay. Under *Land Revenue*, the increase was due to the inclusion of Berar expenditure and to high charges on account of District Administration in Burma and the North-West Frontier Province and Survey and Settlement in the Punjab, North-West Frontier Province and Madras. The increase under *Opium* was due to large payments to cultivators owing to a better outturn of the crop. The excess under *Excise* occurred in Burma (2,47) and Bengal (89), and was due in the former case to the introduction of revised arrangements for the sale of opium in that province. Under *Forest*, there were specially extensive timber operations in Central Provinces and Burma, and special charges on account of acquisition of land and purchase of elephants in Madras. The decrease under *Assignments and Compensations* was due to the payment of arrears in Bombay, and some special compensations in the Central Provinces in the preceding year.

14. Under *Interest* the decrease was due to larger transfers to State Railways and Irrigation Works on account of interest on capital outlay incurred for them. The increase under *Post Office* was due partly to the expansion of the department and partly to the requirements of the Coronation Durbar. The decrease under *Mint*, was the result of a decrease of 22,66 under transfer of net profits to the Gold Reserve Fund and an increase of 11,50 under loss on coinage, due to the heavy recoinage operations of the year. Under *Civil Departments*, the principal increases were 22,92 under *General Administration*, 9,39 under *Police*, 27,99 under *Education*, 14,46 under *Medical*, and 19,86 under *Political*. The increase under *General Administration* was in the charges on account of staff and household and tour expenses of heads of administrations. The excess under *Police* was contributed by Berar (4,48) and North-West Frontier Province (7,06), which latter became a separate province only from 9th November 1901. The increase under *Education* was chiefly under Government Schools and Grants-in-aid, and was contributed by all the provinces. Under *Medical*, there was larger outlay on Hospitals and Dispensaries as well as on measures connected with the plague. The increase under *Political* was due partly to special political expenditure and partly to the charges connected with the Delhi Durbar. Under *Miscellaneous*, there were increases of 8,99 under *Superannuation Allowances and Pensions* both in India and England, of 4,00 under *Stationary and Printing*, chiefly in England, and of 40,50 under *Miscellaneous*, due chiefly to the writing-off of irrecoverable *taccavi* loans in the Punjab and Bombay, and to the Coronation celebration charges in almost all the provinces. The increase under *Famine* was chiefly under Construction of Protective Irrigation Works and Reduction or Avoidance of Debt. Under *Railways*, there was an increase of 50,23 in the working expenses of State Railways, due partly to increased traffic and extra mileage run, but chiefly to special expenditure found obligatory on the maintenance and renewal of permanent-way and on bridges and rolling-stock. The payment of interest and annuity on State Railways in India and England also showed an excess of 34,28, while there were decreases of 6,96 in the payment of surplus profits and interest to the Guaranteed Companies. Under *Irrigation* the increase was due to the maintenance and repairs of greater lengths of canals opened for irrigation, to increased interest charges on the additional capital outlay, and to a large expenditure on Minor Works from the special grant of 25 lakhs sanctioned for the purpose. The increase under *Other Public Works* was due to larger programme of works in the year under report than in the preceding year. Under *Army*, there was an increase of 1,01,23 in the expenditure in India, and of 1,36,14 in that in England. The excess in India was principally due to smaller savings owing to the return of troops from South Africa and China, to the inclusion of the charges on account of the Hyderabad Contingent from 1st October 1902, to the reorganisation of the Artillery, to the additions to the corps of Sappers and Miners, to the reorganization of the transport service,

to large purchases of stores of all kinds in replacement of issues to South Africa, China and Somaliland, to increase of the Wellington Cordite Factory establishment and large purchases of mobilization and camp equipage, and to more charges on account of Camps of Exercise and Manœuvres. These excesses were to some extent counterbalanced by decreases under Special Services on the North-West Frontier Province. The increase in England was chiefly under Home charges of British Forces serving in India.

Comparison of Accounts with Budget Estimates of 1902-3.

15. The following figures exhibit the differences in the net accounts between the Budget and the actuals, those in India and England being shown in separate columns. A comparison of the gross figures has been given before in para. 5:—

	INDIA.		England.	TOTAL.
	R	Equivalent in Sterling. £		
Principal Heads of Revenue	+3,35,10	+2,234,0	+7.4	+2,241.4
Interest	+3,45	+23,0	+162,9	+185,9
Post Office	+8,94	+59,6	+4	+60,0
Telegraph	+7,87	+52,5	+28,6	+81,1
Mint	+5,48	+34,5	—2,2	+32,3
Civil Departments	+71,44	+476,3	+21,0	+497,3
Miscellaneous	—30,52	—203,5	—4,4	—207,9
Famine	+1,59	+10,6	—1,9	+8,7
Railways	—16,62	—110,8	+44,8	—66,0
Irrigation	+17,95	+119,7	—2	+119,5
Other Public Works	+11,16	+74,4	—53,3	+21,1
Army Services	+81,71	+544,7	+9,4	+554,1
COMBINED SURPLUS, IMPERIAL AND PROVINCIAL	+4,97,25	+3,315,0	+212,5	+3,527,5

16. Under *Principal Heads of Revenue* the most noticeable improvements were 1,20,30 under *Land Revenue*, 59,21 under *Opium*, 33,51 under *Salt*, 48,43 under *Excise*, and 57,75 under *Customs*. Under *Land Revenue*, Berar, which was not included in the Estimates, brought in a net revenue of 66,68; there were also increased collections in Burma, Assam Bengal, Madras and Bombay and a saving of 23,27 in expenditure contributed by almost all the provinces. Under *Opium* high prices were obtained at the sales of Bengal opium, and there was a large demand for Malwa opium in China, as well as a decrease in expenditure owing to a short outturn of the crop. The improvement under *Salt* was contributed by all the provinces, and was due to increased receipts attributable to an improvement in the material condition of consumers, combined with some savings under establishment and manufacture charges. Under *Excise*, Berar contributed a net improvement of 9,02, and the balance was due to increased license fees, better settlements, suppression of illicit practices, and prosperity of the consuming classes generally, and to revised arrangements for the sale of opium in Burma. Under *Customs* the increase occurred chiefly in Burma, Madras and

Bombay and was due to large exports of rice, more extensive imports of petroleum, silver, copper, and spirits, and to larger demands for locally-made cotton goods with the return of more prosperous times. Under *Forest* there was a saving of 10,83 in the charges owing to an unfavourable floating season and restricted departmental operations in Burma, to the curtailment of timber and fire-wood operations in Bombay and generally to works of construction and improvement not having been carried out to the extent anticipated in other provinces. Under *Assessed Taxes*, there was a small net increase of 6,93, due mainly to careful assessments, better collections, and general improvement of trade and industry.

17. Under *Interest*, the receipts in England showed an increase of £127,3 while those in India showed a decrease of £23,8. The improvement in England was due to the investment of a larger amount of the available cash balance and at a higher rate of interest than estimated for, and also to the 3 per cent. India stock of £1,500,0 having been issued at a premium. The decrease in the Indian receipts was due partly to the improved condition of the agricultural classes which led to large repayments of advances to cultivators and partly to smaller recoveries from Native States owing to the continuance of the famine and the remissions of interest granted by Government. The charges showed a saving both in India and England, due in the former to smaller charges on account of discount the new rupee loan having been raised at a favourable rate and in the latter to a lower rate of interest on the new India bills, to Bills to the value of £500,0 having been discharged without replacement, and to a provision of £10,0 included in the Budget for interest on temporary loans from the Bank of England, not having been required. Under *Post Office*, the improvement was due to the normal growth of the revenue and to a decrease in expenditure, chiefly for the conveyance of mails and district post establishments. Under *Telegraph*, it was due to better message revenue and higher receipts from rent of wires and instruments and a saving in expenditure owing to the postponement of capital works and smaller payments for stores in England. The improvement under *Mint* was due to a larger dollar coinage, and recoinages undertaken for the Indore Durbar of which nothing was known at the time the estimates were framed. The actual gain on coinage operations was 49,05, and the amount transferred to the Gold Reserve Fund was 39,60. Under *Civil Departments*, the improvement was mainly due to savings in expenditure, of which the principal items were 18,69 under *Law and Justice*, 12,05 under *Police*, 27,99 under *Education*, 11,79 under *Medical*, 12,50 under *Political* and 5,78 under *Scientific and other Minor Departments*. The saving under *Law and Justice* occurred partly under Courts of Law and partly under Jails, and was due in the former to provision made for revision of establishments not having been fully utilized, and in the latter to smaller purchases of raw materials for manufacturing purposes, to the release of prisoners on the occasion of the Durbar, and to a fall in the jail population generally. Under *Police* the decrease occurred chiefly in Burma (6,86) and Bengal (5,01), and was due in the former case to regrading the higher police and the re-arming of the civil police not having been carried out, and in the latter to the contemplated additions to the force not having been made; under *Education*, the special grants made by the Imperial Government for the improvement of education were not fully utilized, as the Local Governments had not been able to mature their schemes for their disposal. The decrease under *Medical* was due partly to savings in plague expenditure in Bengal and savings and over-estimates in ordinary expenditure in other provinces. Under *Political* the saving was chiefly in political subsidies, and was due to the low drawings of the Amir of Afghanistan. Under *Scientific and other Minor Departments*, the savings were in the Survey of India Department, Geological and other Surveys and Veterinary and Stallion charges.

18. In addition to these, there was a net improvement of 4,58 under *Marine*, due to large recoveries from His Majesty's Government on account of Royal Indian Marine Vessels employed on Imperial Service, and passages of officers deputed to Somaliland, as well

as large receipts on account of coast light dues in Burma. There was, on the other hand, an excess of 23,00 under *General Administration*, due to large expenditure on account of staff and household and tour expenses of heads of Governments in all the provinces. Under *Miscellaneous*, there were excesses in expenditure of 5,18 under *Stationery and Printing*, due to large purchases of stationery in India and England and of 39,45 under *Miscellaneous*, due chiefly to charges on account of Special Commissions of Enquiry, to heavy refunds of Suitors' Fund Deposits, and large remissions of *taccavi* advances and irrecoverable loans, and to the expenditure in connection with the visit of His Royal Highness the Duke of Connaught to India. There were, on the other hand, improvements of 7,78 under *Exchange*, and of 2,02 under *Civil Furlough and Absentee Allowances* in England.

19. The total loss due to *Famine* has been brought together in the following table, which is framed on the model of the statements given in past reports. It is based on estimates framed by the most competent local authorities, and may be accepted as giving approximately the loss of revenue assignable to Famine. Suspensions of Land Revenue and Provincial Rates, which are not final loss, have been distinguished from remissions under those heads. The countervailing improvements under Railways and Irrigation have been taken account of. The total net loss of revenue assigned to famine in 1902-3 is thus 29,06, as shown below:—

	India.	Central Provin- ces.	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Loss of Revenue.</i>							
Land Revenue—	R	R	R	R	R	R	R
Remissions . . . . .	...	28,39	...	...	...	3,06	31,45
Suspensions	1,44	...	...	...	...	...	1,44
Excise . . . . .	...	2,00	...	...	...	3,24	5,24
Provincial Rates—							
Remissions . . . . .	...	3,59	...	...	...	19	...
Suspensions . . . . .	...	...	...	...	-1,05	...	...
Forest . . . . .	...	36	...	...	-45	91	82
TOTAL LOSS	1,44	34,34	...	...	-1,50	7,40	41,68
<i>Increase of Revenue.</i>							
Railways	15,00	...	...	...	...	...	15,00
Irrigation	-4	...	...	...	...	-2,34	-2,38
TOTAL INCREASE	14,96	...	...	...	...	-2,34	12,62
NET { DECREASE—	...	-34,34	...	...	...	-9,74	...
INCREASE +	+13,52	...	...	...	+1,50	...	...
							-29,06

20. The expenditure was chiefly upon actual relief of famine and distress, and the charges on this account fell short of the Budget Estimate by 15,25. Bombay and Central Provinces were the only provinces in which any considerable expenditure was incurred. The total charge under this head includes a debit of 84,71 on account of Reduction or Avoidance of Debt against an estimate of 71,14. The better result shown in the table at para. 15 represents the net excess charge on the Revenues on account of the Bengal-Nagpur Railway shown under the Railway Revenue Account. Besides the charges on actual relief, expenditure under several heads was incurred in the purchase of supplies for men and animals, or in the grant of compensation for dearness of provision. There were also charges which arose indirectly out of

the scarcity, such as increased payments of travelling allowances, and the entertainment of additional establishments not concerned with the direct administration of famine relief. These charges have been estimated by the local authorities, and are brought together in the following table and the total charges direct and indirect may be set down at about 58,72 :—

	India.	Central Prov- inces.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Famine Relief, including Public Works charges	5,80	2,25	...	...	2	17	...	39,99	48,23
Indirect charges due to Famine, including grain compensation allowance—									
Army	3,84	...	...	...	...	...	1,89	...	5,73
Public Works Department, Other Public Works . . . . .	...	...	...	...	...	...	...	76	76
Marine	3	...	...	...	...	...	...	...	3
Post Office	6	...	...	...	...	...	...	...	6
Telegraph	4	...	...	...	...	...	...	...	4
Land Revenue . . . . .	...	8	...	...	...	...	...	1,61	1,69
Law and Justice { Courts of Law jails	...	6	...	...	...	...	...	2	8
Police . . . . .	...	...	...	...	...	...	...	30	30
Other heads	5	1	...	...	...	...	...	50	56
	16	41	...	...	...	...	...	67	1,24
	4,18	56	...	...	...	...	1,89	3,86	10,49
TOTAL	9,98	2,81	...	...	2	17	1,89	43,85	58,72

21. The total loss of revenue and increase of expenditure due to famine may therefore be put down at about 87,78.

22. The decline under *Railways* was the result of an increase of expenditure, partly counterbalanced by an increase in the receipts. The increase of expenditure was chiefly on account of working expenses (63,83), due to the causes explained in para: 14. The increase in the receipts was due to better traffic in grain, seed and cotton, and to the special traffic connected with the Delhi Durbar and the Hardwar fair having exceeded expectations. The lines that principally contributed to the net result are:—

	Better	Worse
Eastern Bengal State Railway	8,38	...
East Indian Railway . . . . .	...	39,80
Rajputana-Malwa Railway . . . . .	...	13,37
Oudh and Rohilkhand Railway	4,92	...
Bengal and North-Western Railway . . . . .	...	1,07
Indian Midland Railway	2,34	...
Southern Mahratta Railway	6,39	...
South Indian Railway	12,29	...
Burma Railways . . . . .	...	3,96
Great Indian Peninsula Railway	6,63	...

23. Under *Irrigation* there was an increase of 10,84 in the receipts and a decrease of 7,08 in the expenditure. The increase in the receipts was, as explained in para. 11, due to the development of irrigation from the canals in the Punjab and a better *Kharif* season in the United Provinces of Agra and Oudh. The saving in expenditure was due to the special grant of 25 lakhs not having been fully utilized. Under *Other Public Works* there were better

receipts from the rents and sale of buildings, sale of old materials, ferry tolls, and other miscellaneous items counterbalanced by an excess in expenditure due to larger demands for Military Works Stores in England. Under *Army Services* the net improvement was the result of an increase in the receipts and a decrease in expenditure. The increase in the receipts occurred partly in India and partly in England, and was due in the former, to credits taken for value of Europe stores issued from stock to South Africa and Somaliland, of mules sent to the latter country, of peace equipment taken by certain native corps to the colonies, and of elephants transferred to the Burma Government with the Khedda Department, to larger sales of malt liquor and ordnance stores; to the issue of new pattern arms, etc., to the Police and Jail Departments, and to larger contributions towards the Indian Military Service Family Pensions. The increase in England was due to the adjustment in that country of contributions towards pension of Indian Native soldiers lent for Imperial Service. The decrease in expenditure occurred in India and was due to savings arising out of the absence of troops in South Africa, China and Somaliland, lapse of special provisions made in the Budget for special schemes, short strength of officers, and smaller purchases of transport animals and ordnance stores, partly counterbalanced by excesses on account of the Hyderabad Contingent, the Aden Delimitation Commission, conveyance of troops and stores, purchases of stores for troops returned from South Africa and Camps of Exercise and Manœuvres.

24. The Budget provided for a deficit of £530,4 or R79,56 in the revenue on the whole account, but as a sum of £1,368,1 or R2,05,21 out of the Provincial and Local Expenditure was payable from past accumulations of balances, there was a net surplus estimated for in the Imperial accounts of £837,7 or R1,25,66. The accounts closed with a surplus on Imperial account of £3,069,5 or R4,60,43, and a deficit on Provincial and Local account of £72,4 or R10,86. The net Imperial revenue has therefore been better by £3,069,5 — £837,7 = £2,231,8 or R3,34,77, and the net Provincial and Local receipts by £1,368,1 — £72,4 = £1,295,7 or R1,94,35.

25. The details of these fluctuations are given below, the sign + meaning better, and — worse, than the estimate:—

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
	£	£	£	£	£	£
Principal Heads of Revenue	+ 1,257,1	+ 623,4	+ 1,880,5	+ 109,6	+ 251,3	+ 360,9
Interest	+ 118,6	— 15,1	+ 103,5	+ 90,0	— 7,6	+ 82,4
Post Office	+ 53,6	— 8	+ 52,8	+ 6	+ 6,6	+ 7,2
Telegraph	+ 45,6	...	+ 45,6	+ 35,5	...	+ 35,5
Mint	+ 345,0	...	+ 345,0	— 312,7	...	— 312,7
Civil Departments	+ 44,6	+ 13,1	+ 57,7	+ 34,6	+ 405,0	+ 439,6
Miscellaneous	+ 40,3	+ 17,5	+ 57,8	— 145,2	— 120,5	— 265,7
Ramine	...	...	...	+ 8,8	— 1	+ 8,7
Railways	+ 186,4	— 1,9	+ 184,5	— 264,8	+ 14,3	— 250,5
Irrigation	+ 33,1	+ 39,2	+ 72,3	+ 84,7	— 37,5	+ 47,2
Other Public Works	+ 6,0	+ 23,0	+ 29,0	— 93,7	+ 85,8	— 7,9
Army	+ 235,8	...	+ 235,8	+ 318,3	...	+ 318,3
TOTAL	+ 2,366,1	+ 698,4	+ 3,064,5	— 134,3	+ 597,3	+ 463,0
TOTAL NET	+ 2,231,8	+ 1,295,7	+ 3,527,5	...	...	...

26. The improvement in the Provincial and Local Section occurred chiefly in Land Revenue and Excise receipts, and in charges under Land Revenue, Civil Departments, and Other Public Works.

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27. The principal items making up the difference in the Imperial Section are indicated in the following table :—

	IMPERIAL.	Better. £	Worse. £
Land Revenue, net	• • • • •	+103,5	...
Opium	• • • • •	+394,2	...
Salt	• • • • •	+210,5	...
Excise	• • • • •	+242,6	...
Customs	• • • • •	+378,5	...
Interest on Ordinary Debt	• • • • •	+209,4	...
Post Office, net	• • • • •	+54,2	...
Telegraph	• • • • •	+81,1	...
Civil Departments, net	• • • • •	+79,2	...
Miscellaneous, net	• • • • •	...	-104,9
Railways, net	• • • • •	...	-78,4
Other Public Works, net	• • • • •	...	-87,7
Irrigation, net	• • • • •	+117,8	...
Army	• • • • •	+554,1	...
Minor Improvements under other heads, net	• • • • •	+77,7	...
		+2,502,8	-271,0
NET BETTER		+2,231,8	

Appropriation Audit.

28. The Budget grants have been exceeded under several heads. The excesses, distinguishing those requiring sanction from those for which extra grants have already been made, have been noticed under each head of expenditure, and the detailed reasons for the excess have been also there stated. The following table brings together the excesses under each head still requiring sanction:—

Excess expenditure over Budget Estimate awaiting sanction of the Imperial Government.

	INDIA.		CENTRAL PROV.		BURMA.		ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA & OUDH.		PUNJAB.		N.-W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		KERALA.		TOTAL.	
	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.
1. Refunds and Drawbacks	21	...	2	1	172	...	...	...	...	...	...	...	...	...	...	...	...	...	741	...	1	...	937	1
2. Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2	...	20	...
4. Opium	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87	...
5. Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Excise	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Registration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Interest	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. General Administration	225	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Law and Justice—Courts of Law	126	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. " — Jails	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Medical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Scientific and other Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Civil Furlough and Absentee Allowance	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Superannuation	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Stationery and Printing	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
26. Famine Relief	403	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27. State Railways—Working Expenses	378	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28. " — Interest on Debt.	555	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29. Army—Supply and Transport	92	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30. Remount and Veterinary	126	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31. Sea Transport Charges	552	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32. Miscellaneous Services	79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33. Rewards for Military Service	1827	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34. Military Pensions to Europeans	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
35. Military Pensions to Natives	318	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
36. Family Pensions, etc.	293	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37. Departmental Pensions	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38. " —	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	5030	...	6	1	182	...	2	...	5	...	42	...	38	...	49	...	116	...	964	1546	11	...	6445	1547

Section A.—PRINCIPAL HEADS OF REVENUE.

1901-2. Accounts.	REVENUE—	Budget.	1902-3. Revised.	Accounts.
R		R	R	R
69,90,26	India (Rupee Figures) . . .	68,25,05	70,64,12	71,07,14
£		£	£	£
46,601,7	Equivalent in Sterling . . .	45,500,4	47,094,1	47,380,9

29. The receipts in this section exceeded the Budget Estimate and the actuals of the previous year by £1,880,5 or R2,82,08, and £779,2 or R1,16,88, respectively. As compared with the Budget Estimate, there was an increase of £646,8 or R97,01 under Land Revenue, of which £467,2 or R70,08 was contributed by Berar which was perpetually leased out to the British Government from 1st October 1902, and for which no provision existed in the Budget, and the remainder by Assam, Bengal, Madras, and Bombay, chiefly in ordinary revenue collections due to the improved conditions of the people, and by Burma in Fisheries and other Miscellaneous revenues; of £269,4 or R40 42 under Opium, due to high prices obtained at the sales of Bengal Opium and to larger exports of Malwa Opium from Bombay for China; of £211,1 or R31,66 under Salt, due to increased consumption in Bengal and Burma, to traders having paid the duty in cash instead of taking credit to a greater extent in Madras, and to recoveries of duty on salt issued on credit-bonds in the previous year in Bombay; of £306,4 or R45,96 under Excise, due to the receipts from Berar, to larger consumption in Central Provinces, Punjab and Madras, to enhanced license fees, increased consumption, and the suppression of illicit practice in Bengal, to revised arrangements for the sale of opium in Burma, and to a higher rate of still-head duty, better settlements, and increased consumption in the United Provinces of Agra and Oudh; of £12,9 or R1,93 under Provincial Rates, due to the receipts from Berar; of £377,6 or R56,64 under Customs, due to large exports of rice and heavy imports of silver, copper, brass, petroleum, and spirits, owing to some extent to the demands of the Coronation Durbar; of £45,9 or R6,89 under Assessed Taxes, due mainly to careful assessments, better collections and general improvement of trade and industry; of £7,7 or R1,15 under Forest, due to large sales of sleepers to Railways in the United Provinces of Agra and Oudh; and of £6,7 or R1,01 under Tributes, due mainly to the recovery of arrears in India. These increases were partly counterbalanced by a decrease of £4,4 or R65 under Stamps, owing to a fall in litigation in Madras, and to low receipts on account of probate-duty in Bombay. The decrease would have been greater but for the unexpected receipts from Berar.

30. The improvement, as compared with the actuals of the previous year, was contributed by all the heads except Opium, and was due mainly to the causes enumerated above. The more important increases were £148,9 or R22,33 under Land Revenue; £245,1 or R36,76 under Salt; £350,0 or R52,50 under Excise; £144,6 or R21,69 under Customs; £41,1 or R6,16 under Assessed Taxes, £140,7 or R21,11 under Forest; and £30,2 or R4,53 under Tributes. The decrease under Opium was due to the lower prices obtained by Bengal Opium at the auction sales in the year under report.

I.—Land Revenue.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov ince.	Madras	Bom- bay.	Berar.	TOTAL.
Ordinary Land Revenue.	Accounts. 1901-2	12,49	86,34	1,92,15	57,12	3,93,77	6,40,42	2,50,81	8,17	5,57,69	3,57,43	...	25,56,39
	Budget . . .	11,52	78,90	2,06,70	58,86	3,92,13	6,37,08	2,16,71	17,26	5,64,01	3,09,09	...	24,92,32
	Revised . . .	10,81	78,80	1,95,00	59,33	3,95,60	6,33,38	2,12,25	16,06	5,78,43	3,25,00	71,82	25,76,48
	Accounts . . .	11,18	78,47	1,92,47	59,96	3,95,99	6,30,03	2,11,44	15,72	5,82,56	3,15,39	69,00	25,69,31

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

1.—Land Revenue—continued.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Fron- tier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
Assessment of Alienated Lands less Quit Rents.	Accounts.	1901-2	...	...	...	...	85	...	2,37	2	...	97.23	...	1,00.47
	Budget	...	...	...	...	...	83	...	2,16	4	...	97.69	...	1,00.72
	Revised	...	...	...	...	...	85	...	2,09	4	...	97.25	...	1,00.23
	Accounts.	1902-3	...	...	...	...	88	...	2,05	4	...	95.71	...	98.68
Sale of Prop- rietary Right, Sale of Waste Lands, etc., and Receipts for the Im- provement of Government Estates.	Accounts.	1901-2	2	...	1.46	5	6.60	25	3.67	...	84	...	...	12.89
	Budget	...	2	...	5	10	7.63	17	9.43	...	3.12	...	...	20.52
	Revised	...	2	...	80	5	7.66	7	10.69	...	65	...	...	19.94
	Accounts.	1902-3	1	...	79	6	8.28	10	11.02	18	43	...	...	20.87
Capitation Tax or House Tax levied in lieu thereof, in- cluding Tha- thameda Tax.	Accounts.	1901-2	7	...	97.66	...	8	...	...	...	...	...	...	97.81
	Budget	...	1	...	89.60	...	10	...	...	...	...	...	...	89.71
	Revised	...	6	...	99.15	...	10	...	...	...	...	...	...	99.31
	Accounts.	1902-3	7	...	97.81	...	9	...	...	...	...	...	...	97.97
Fisheries and other Receipts classified as Miscellaneous Land Reve- nue.	Accounts.	1901-2	1.47	52	40.21	4.50	6.82	4.58	7.32	79	28.87	2.57	...	97.65
	Budget	...	1.26	38	35.81	4.61	6.45	4.53	6.74	97	27.73	2.61	...	91.09
	Revised	...	1.03	70	44.05	4.42	5.79	4.65	6.28	1.05	29.75	2.70	18	1,00.60
	Accounts.	1902-3	1.11	64	42.68	4.56	6.26	5.00	5.80	1.04	30.35	3.24	18	1,00.86
TOTAL	Accounts.	1901-2	14.05	86.86	3,31.48	61.67	4,08.12	6,45.25	2,64.17	8.98	5,87.40	4,57.23	...	28,65.21
	Budget	...	12.81	79.34	3,32.16	63.57	4,07.14	6,41.78	2,35.04	18.27	5,94.86	4,09.39	...	27,94.36
	Revised	...	11.92	79.50	3,39.00	63.80	4,10.00	6,38.10	2,31.31	17.15	6,08.83	4,24.95	72.00	28,06.56
	Accounts.	1902-3	12.37	79.11	3,33.75	64.58	4,11.50	6,44.13	2,30.31	17.18	6,13.34	4,14.34	70.08	28,87.69
Deduct—Land Revenue due to Irrigation.	Accounts.	1901-2	...	...	...	...	...	12.88	14.96	23	78.07	15.87	...	1,22.07
	Budget	...	...	...	7	...	...	12.80	14.00	50	76.10	22.37	...	1,25.84
	Revised	...	...	...	...	...	...	13.36	13.70	50	79.00	16.72	...	1,23.28
	Accounts.	1902-3	...	...	5	...	...	13.36	15.06	47	76.72	16.50	...	1,22.16
TOTAL IN RUPEES	Accounts.	1901-2	14.05	86.86	3,31.48	61.67	4,08.12	6,32.37	2,49.21	8.75	5,09.33	4,41.36	...	27,43.20
	Budget	...	12.81	79.34	3,32.09	63.57	4,07.14	6,28.93	2,21.04	17.77	5,18.76	3,87.02	...	26,68.52
	Revised	...	11.92	79.50	3,39.00	63.80	4,10.00	6,24.74	2,17.61	16.65	5,29.83	4,08.23	72.00	27,73.28
	Accounts.	1902-3	12.37	79.11	3,33.70	64.58	4,11.50	6,27.77	2,15.25	16.71	5,36.62	3,97.84	70.08	27,65.53
TOTAL IN STERLING.	Accounts.	1901-2	.	.	.	.	.	.	.	.	.	.	.	18,288.0
	Budget	...	.	.	.	.	.	.	.	.	.	.	.	17,790.1
	Revised	...	.	.	.	.	.	.	.	.	.	.	.	18,483.5
	Accounts.	1902-3	.	.	.	.	.	.	.	.	.	.	.	18,436.9

31. The receipts from Land Revenue exceeded the Budget Estimate by 97.01, and the actuals of the previous year by 22.33. The accounts of the year included 70.08 on account of Berar, for which there was no provision in the Budget Estimate, and which was leased out to the British Government from 1st October 1902; eliminating this item, the result is an increase of 26.93 as compared with the Budget Estimate and a decrease of 47.75 as compared with the actuals of the preceding year. The improvement over the Budget Estimate was generally due to better collections in consequence of the improved conditions of the people. The decrease, compared with the previous year, was mainly due to large collection of arrears in that year.

32. Under *Ordinary Revenue*, the small decrease (34), as compared with the Budget Estimate in India, was chiefly attributable to the scarcity in Baluchistan and the failure of rains in Ajmer. In the Central Provinces (49), it was due to larger remissions of suspended revenue. In Burma (14.23), a large increase was anticipated in view of the extension of cultivation and revision of settlements in Lower Burma and the extension of assessment in Upper Burma, but there was delay in the introduction of assessment in some districts, while the collection of water-rate in others suffered a check, owing to a bad season and failure of rains. In Assam (1.10) and Bengal (3.86), improved conditions of the people brought about more satisfactory collections. Larger remissions (4.00) partly counterbalanced by better collections (3.00), explain the decrease (1.05) in the United Provinces of Agra and Oudh, while larger suspensions account for the deficits in the Punjab (5.27) and the North-West Frontier Province (1.34). In Madras and Bombay the Budget appears to have been too cautiously framed, but the season proved very favourable, and not only were there fewer remissions, but a large amount of arrears was collected, which resulted in excesses to the extent of 18.55 and 6.30 respectively, in these provinces. As compared with the previous

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

I.—Land Revenue—concluded.

year, the variations were, in the majority of cases, traceable to the recovery of outstandings of the preceding year. The decrease in India (1,31), was due to the failure of rains in Ajmer. Under *Assessment of Alienated Lands less Quit Rents*, Bombay showed a small decrease (1,98), as compared with the Budget Estimate, the result of lapses of inams, and relinquishments, and forfeitures of lands. Under *Sale of Proprietary Right*, etc., the actuals in Burma represent receipts on account of capitalized value of abatement of Land Revenue in respect of land taken over by the Burma Railways Company. In Bengal there was a small improvement (65) chiefly brought about by larger sales of lands in the Sunderbans under the new Waste Land rules, and better receipts under "12 per cent. on collections for Government Estates." The large increase in the Punjab (1,59), was due to larger receipts from the sale of lands on the Jhelum Canal and shop-sites in the Jhelum colony. In Madras the Budget anticipated a recovery of 2,75 from the sale of tank-bed lands in the Madura District, which, however, did not take place. The large excess (8,21) under *Capitation Tax*, etc., in Burma was due partly to the growth of population in Lower Burma, where the capitation tax is levied, and partly to delay in the introduction of direct assessments in commutation of the Thathameda Tax in Upper Burma, which caused an increase under this head and a decrease under *Ordinary Revenue*. Under *Fisheries and other Receipts*, etc., the decrease (15) in India was in the receipts from cattle-grazing fees in Baluchistan, while the increase (26) in the Central Provinces was in those from royalty levied on the Manganese ore found in the Nagpore District. The large excess (6,87) in Burma occurred under petroleum, ruby mines, and fishery revenues and the small improvement in the United Provinces of Agra and Oudh (47) in the receipts from Revenue Record rooms (34) and quarries (13). Smaller recoveries on account of Canal demarcation explain the decrease in the Punjab (94), while larger assignment from Government Revenues to the village service fund accounts for the increase in Madras (2,62). The excess in Bombay (63) occurred under *Other Items*.

33. The explanation of the variations in the *Portion of Land Revenue due to Irrigation* is given in the Public Works portion of this report under the head Irrigation—vide paragraph 257.

34. The following tables A and B give the usual particulars regarding the distribution of the Land Revenue between Imperial and Provincial:—

A.—Transactions affecting the Distribution of Land Revenue in 1902-3.

PROVINCES.	CREDITS + DEBITS—TO PROVINCIAL.				
	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments	Total Adjustments.
Central Provinces	+ 4,66	+ 2,33	+ 20,00	+ 19	+ 27,18
Burma	+ 53,02	+ 4,00	...	...	+ 57,02
Assam	+ 1,56	+ 5,45	+ 9,30	—15	+ 16,16
Bengal	—14,19	+ 6,41	+ 7,70	—4	—9
United Provinces of Agra and Oudh	+ 3,83	+ 5,62	+ 13,09	...	+ 22,54
Punjab	—4,92	+ 9,02	+ 42,58	...	+ 46,68
Madras	+ 16,46	+ 8,35	+ 18,00	...	+ 42,81
Bombay	+ 76,10	+ 11,14	+ 67,88	...	+ 1,55,12

B.—Distribution of Land Revenue in 1902-3.

PROVINCES.	Total Revenues to be divided proportionally.	Proportion assigned to Provincial Governments.	Provincial share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			FINAL DISTRIBUTION OF LAND REVENUE.			
						Impl.	Prov.	Local.	Impl.	Prov.	Local.	TOTAL.
Central Provinces	79,11	One-half	39,55	+ 27,18	66,73	...	...	...	12,38	66,73	...	79,11
Burma	3,33,68	One-half	1,66,84	+ 57,02	2,23,86	...	...	6	1,09,82	2,23,86	6	3,33,74
Assam	64,58	Two-thirds	43,06	+ 16,16	59,22	...	...	...	5,36	59,22	...	64,58
Bengal	4,01,36	One-fourth	1,00,34	—9	1,00,25	3,61	6,53	...	3,04,72	1,06,78	...	4,11,50
United Provinces of Agra and Oudh	6,33,60	One-fourth	1,58,40	+ 22,54	1,80,94	...	7,12	40	4,52,66	1,88,06	40	6,41,12
Punjab	2,30,31	Two-fifths	92,12	+ 46,68	1,38,80	...	...	...	91,51	1,38,80	...	2,30,31
Madras	5,84,00	One-fourth	1,46,00	+ 42,81	1,88,81	...	...	29,34	3,95,19	1,88,81	29,34	6,13,34
Bombay	3,16,71	One-fourth	79,18	+ 1,55,12	2,34,30	...	95,72	1,91	82,41	3,30,02	1,91	4,14,34

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

II.—Opium.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
6,22,55	Sale of Bengal Opium	5,28,00	5,49,39	5,49,39
81,40	Bombay Opium Pass Fees	82,00	98,70	99,16
...	Berar do. do. . . . .	...	1,50	...
...	Excise Opium—			
2,00	Central Provinces	2,20	2,35	2,41
3,14	Burma	3,50	4,30	4,42
4,10	Assam	4,50	4,33	4,33
7,89	Bengal	7,56	8,00	7,99
5,28	United Provinces of Agra and Oudh	5,10	5,50	5,51
66	Punjab	63	72	73
3	North-West Frontier Province	5	6	7
23,10		23,54	25,26	25,46
76	Miscellaneous	81	65	76
7,27,81	TOTAL IN RUPEES	6,34,35	6,75,50	6,74,77
£ 4,852.0	EQUIVALENT IN STERLING	£ 4,229.0	£ 4,503.3	£ 4,498.4

35. The total revenue exceeded the Budget Estimate by Rs 40,42, but fell short of the actuals of the preceding year by Rs 53,04. The increase under *Sale of Bengal Opium*, as compared with the Budget Estimate, was due to the higher average price obtained in the sales, the price obtained per chest being Rs 1,144 against Rs 1,100 adopted in the Budget Estimate. A similar cause explains the difference between the results of the two years. The improvement under *Bombay Opium Pass Fees*, was due to larger exports of opium to China, owing partly to better demand for Malwa Opium and partly to improved conditions prevailing in that country. The receipts on account of pass duty on opium imported into Berar for which 1,50 was provided under *Berar Opium Pass Fees*, were credited to "V.—Excise," that being the proper head of classification. Under *Excise Opium*, there was an excess of 1,92 as compared with the Budget Estimate, and of 2,36 as compared with the receipts of the previous year. The excess, as compared with the Budget, occurred in almost all the provinces, being due to larger sales in Native States and Zamindaris in the Central Provinces, to revised arrangements for the sale of opium in Burma, to under-estimate in Bengal, to increased consumption owing to returning prosperity in the United Provinces of Agra and Oudh, and to larger sales in consequence of the Coronation Durbar in the Punjab. Assam, on the other hand, showed a decrease, due to the Budget having been taken at a too high figure. The variations, compared with the previous year, were more or less due to the same causes.

36. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal, and the exports from Bombay :—

YEAR.	BENGAL.					BOMBAY.		
	Produce of season. For export. For Excise. Total.			Chests sold.	Average price per Chest.	Total price.	Chests.	Rate.
	Chests.	Chests.	Chests.					
1893-94	40,506	3,816	44,322	43,353	1,109	4,80,84	26,675½	600
1894-95	33,329	4,802	38,131	39,780	1,338	5,32,14	29,577½	600 & 650
1895-96	35,953	4,766	40,719	37,695	1,390	5,24,04	25,475½	650
1896-97	45,041	4,911	49,952	39,000	1,243	4,85,04	21,751½	600 & 650
1897-98	45,500	3,279	48,779	39,000	1,023	3,99,10	17,432½	500 & 600
1898-99	44,075	4,024	48,099	39,450	1,055	4,16,38	26,579	500
1899-1900	51,719	3,479	55,198	41,700	1,221	5,09,15	25,492½	500
1900-1901	52,443	4,780	57,223	45,300	1,361	6,16,39	25,053½	500
1901-1902, Actuals	44,457	4,818	49,275	48,000	1,297	6,22,55	16,280½	500
1902-1903, Budget . . . . .	...	...	...	48,000	1,100	5,28,00	...	...
1902-1903, Revised . . . . .	...	...	...	48,000	1,144	5,49,39	...	...
1902-1903, Actuals	44,724	5,897	50,621	48,000	1,144	5,49,39	19,831	500

III.—Salt.

				India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government Salt.	Accounts	1901-2 . . . . .	...	9,94	...	7	6,77	5,71	22,49
	Budget . . . . .	...	...	10,45	...	3	7,30	5,57	23,35
	Revised	1902-3 . . . . .	...	10,91	...	3	7,26	5,76	23,96
	Accounts . . . . .	...	...	11,36	...	2	6,42	5,74	23,54
Excise on Local Manufacture.	Accounts	1901-2 . . . . .	...	1,79,03	2,22	5,66	1,83,56	2,20,05	5,90,52
	Budget . . . . .	...	...	1,84,96	2,00	4,50	1,81,54	2,20,00	5,93,00
	Revised	1902-3 . . . . .	...	1,81,62	2,30	1,36	1,90,00	2,18,30	5,93,58
	Accounts . . . . .	...	...	1,84,49	2,42	1,33	1,95,58	2,27,09	6,10,91

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt—concluded.

			India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Duty on Imported Salt.	Accounts .	1901-2	...	13,07	2,53,43	18	28	2,66,96
	Budget .		...	13,50	2,54,50	14	24	2,68,38
	Revised .	1902-3	...	15,70	2,60,35	18	30	2,76,53
	Accounts .		...	15,88	2,64,82	17	24	2,81,11
Miscellaneous .	Accounts .	1901-2	1,51	...	1,22	1,03	7,17	10,93
	Budget .		1,59	...	1,47	1,02	7,19	11,27
	Revised .	1902-3	1,47	...	1,76	1,06	7,64	11,93
	Accounts .		1,47	...	1,77	99	7,87	12,10
TOTAL IN RUPEES .	Accounts .	1901-2	1,90,48	15,29	2,64,38	1,91,54	2,33,21	3,90,90
	Budget .		1,97,00	15,50	2,60,50	1,90,00	2,33,00	8,96,00
	Revised .	1902-3	1,94,00	18,00	2,63,50	1,98,50	2,32,00	9,06,00
	Accounts .		1,97,32	18,30	2,67,94	2,03,16	2,40,94	9,27,66
TOTAL IN STERLING	Accounts .	1901-2						£ 5,939.3
	Budget .							5,973.3
	Revised .	1902-3						6,040.0
	Accounts .							6,184.4

37. The actuals for the past ten years, during which no change in the rates of duty has occurred, have been as follows:—

	India. R	Burma. R	Bengal. R	Madras. R	Bombay. R	TOTAL. R
1893-94	1,83,87	16,76	2,37,41	1,62,98	2,21,87	8,22,89
1894-95	1,89,43	11,90	2,45,82	1,79,54	2,39,88	8,66,57
1895-96	1,90,53	15,60	2,48,86	1,99,75	2,31,44	8,86,18
1896-97	1,84,87	14,09	2,50,01	1,69,42	2,23,78	8,42,17
1897-98	1,94,78	15,67	2,46,33	1,72,70	2,29,94	8,59,42
1898-99	2,04,07	15,82	2,51,24	1,99,84	2,39,02	9,09,99
1899-1900	1,91,66	15,37	2,57,94	1,85,50	2,24,10	8,77,57
1900-1901	2,07,14	13,41	2,54,35	1,86,26	2,33,90	8,95,06
1901-1902	1,90,48	15,29	2,60,38	1,91,54	2,33,21	8,90,90
1902-1903*	1,97,32	18,30	2,67,94	2,03,16	2,40,94	9,27,66

* Rate of duty reduced in all provinces, except Burma, from 18th March 1903 (*vide* Finance and Commerce Department notification No. 1542 S. R., dated 18th March 1903.)

38. The receipts from Salt exceeded the Budget Estimate by 31,66, and the actuals of the preceding year by 36,76. The improvement was universal throughout the country and was mainly attributable to the improved material condition of the people. The small increase (19), as compared with the Budget Estimate under *Sale of Government Salt*, was due to more extensive sales of the high-priced Sambhar Salt, in preference to the Pachbudra salt, owing to a rise in the price of the latter and its inferior quality, and of the Baragora salt in Bombay, owing to increased facilities afforded by the through-traffic system, partly counterbalanced by smaller demands for salt required for fish-curing purposes in Madras, in consequence of unfavourable weather and the effects of plague. The large excess (17,91), compared with the Budget under *Excise on Local Manufacture*, was the outcome of increases in Burma (42), Madras (14,04) and Bombay (7 09), and decreases in India (47) and Bengal (3,17). In Burma the Budget Estimate anticipated a falling-off in consequence of the enhancement of the rates in 1901, which, however, did not actually take place. There was also a change of procedure, under which duty was levied on the actual out-put in place of a license fee on the implements used in manufacture, which brought in increased receipts. In Madras, the receipts were high, in consequence of traders having paid the duty in cash to a greater extent than usual, instead of availing themselves of the option of taking credit for six months on lodging Government paper as security. The excess in Bombay is explained by the recovery, during the year, of duty on a quantity of salt issued on credit-bonds in the previous year. The deficit in Bengal was attributed to the closing of the Orissa factories from May 1902 and to the stocks of salt having been exhausted. The decrease in India was ascribed to a variety of causes, such as smaller sales of the Pachbudra salt, deficiency of transport in consequence of the Coronation Durbar, and scarcity of fodder and water on the trade-routes. The variations, compared with the actuals of the previous year, under these heads were more or less due to the causes explained above. The increases, compared with the Budget, under *Duty on Imported Salt* in Burma (2,38) and Bengal (10,32), were ascribed to increased consumption of imported salt. The high actuals under *Miscellaneous* were chiefly due to larger receipts on account of sewing and bagging charges in Bombay (68), and rent of warehouses in Bengal (26), slightly counterbalanced by a falling-off under Through-traffic collections at Sambhar and Pachbudra (12).

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U.P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Court-fee Stamps.	{	Accounts 1901-2	2,51	10,94	14,24	6,93	1,36,77	64,65	28,56	91	55,84	37,29	...	3,58,66
		Budget .	2,40	10,73	13,66	7,06	1,38,35	64,85	27,62	2,28	55,80	37,60	...	3,60,35
		Revised .	2,30	10,30	15,82	7,49	1,41,00	63,45	27,33	2,39	52,70	35,00	2,72	3,60,50
		Accounts	2,28	10,18	15,83	7,30	1,41,69	61,89	27,07	2,39	52,45	34,92	2,90	3,58,90
Commercial and other Stamps.	{	Accounts 1901-2	1,12	4,58	8,07	2,50	52,59	18,91	11,43	53	29,83	19,44	...	1,49,00
		Budget .	1,23	4,92	8,50	2,54	53,00	18,90	11,31	1,32	30,35	20,00	...	1,52,07
		Revised .	1,14	4,24	9,90	2,56	53,08	18,22	11,04	1,41	28,40	18,70	1,56	1,50,25
		Accounts	1,16	4,38	10,19	2,80	53,09	18,29	11,50	1,48	28,94	18,61	1,50	1,52,00
Fines and Penalties and Miscella- neous.	{	Accounts 1901-2	2	6	32	5	69	25	69	...	1,22	6,00	...	9,30
		Budget .	2	5	34	5	65	25	66	2	1,35	5,90	...	9,29
		Revised .	2	6	28	15	92	33	83	2	1,10	6,30	2	10,03
		Accounts	2	5	32	14	93	29	87	2	1,09	6,41	2	10,16
TOTAL RUPEES.	{	Accounts 1901-2	3,65	15,58	22,63	9,48	1,90,05	83,81	40,70	1,44	86,89	62,73	...	5,16,96
		Budget .	3,65	15,70	22,50	9,65	1,92,00	84,00	39,59	3,62	87,50	63,50	...	5,21,71
		Revised .	3,46	14,60	26,00	10,20	1,95,00	82,00	39,20	3,82	82,20	60,00	4,30	5,20,78
		Accounts	3,46	14,61	26,34	10,24	1,95,71	80,47	39,50	3,89	82,48	59,94	4,42	5,21,06
TOTAL IN STERLING	{	Accounts 1901-2	.	.	.	.	.	.	.	.	.	.	.	6
		Budget .	.	.	.	.	.	.	.	.	.	.	.	3,446,4
		Revised .	.	.	.	.	.	.	.	.	.	.	.	3,478,1
		Accounts	.	.	.	.	.	.	.	.	.	.	.	3,471,9 3,473,7

39. The total revenue showed a falling-off of 65 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 4,10. Excluding, however, the figures relating to Berar, the variations were a decrease of 5,07, as compared with the Budget Estimate, and of 32 as compared with the actuals of the preceding year.

40. Under *Court-fee Stamps*, the decrease in India (12), was the result of a depression of trade in Coorg. In Central Provinces (55), it was attributable, partly to debt conciliation proceedings, and partly to the outbreak of plague at important centres of business. The large deficit (2,96) in the United Provinces of Agra and Oudh was chiefly owing to the subsidence of the Rent Law agitation, while the small decrease in the Punjab (55) was due to the Courts having been closed on account of extra holidays. A fall in litigation accounted for the large decrease in Madras (3,35), and smaller receipts on account of probate-duty explained the falling-off in Bombay (2,68). The increase in Burma (2,17) was ascribed to losses consequent on the cyclone of 6th May 1902, and comparatively unfavourable harvest which seem to have stimulated litigation in Lower Burma. The excess in Bengal (3,34) was due to larger payments on account of probate-duty, increase in the number of Civil suits and rise in the number of applications for mutation of names. The high receipts in Assam were mainly due to the prosperous condition of the people which fostered litigation. In the North-West Frontier Province, the Budget appears to have been underestimated. The fluctuations compared with the actuals of the previous year were, more or less, due to the causes explained above. Under *Commercial and Other Stamps*, there were decreases in the Central Provinces (54), due to the favourable conditions of the year and less borrowing amongst the agricultural classes; United Provinces of Agra and Oudh (61), due to the depression of trade, consequent on the prevalence of the plague; Madras (1,41) due to the favourable character of the season and the consequent decrease of transactions in landed property; and Bombay (1,39) due to less money-dealings consequent on the prevalence of plague. On the other hand, there were increases in Burma (1,69), chiefly due to speculation in land in Rangoon; Assam (26), chiefly due to a special item of receipt in connection with the re-settlement of the Ghurula Purgana; Punjab (25), due to a better understanding of the provisions of the Alienation of Land Act; and North-West Frontier Province (16), due to increased litigation in consequence of the establishment of new tribunals at Peshawar in place of the final Courts of Appeal at Lahore. The excess under *Fines and Penalties, etc.*, in Assam (9), was the result of a special recovery on account of defalcation of stamps, while that in Bengal (28) was attributable to some special receipts on account of duty on unstamped paper. The increase in Punjab (21), was due to increased stamping and impressing work done at the Office of the Superintendent of Stamps. The improvement in position of stamp-duty (22), was due partly to the same cause and partly to a special receipt on account of compo-

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
License and dis- tillery fees and duties for the sale of liquors and drugs.	Accounts 1901-2	9.66	15.35	44.50	12.76	1,15.06	68.75	24.12	69	1,36.72	96.57	...	5,24.18
	Budget	10.44	15.62	33.12	12.46	1,14.30	68.48	23.02	1.72	1,37.41	98.00	...	5,14.60
	Revised	10.68	17.06	29.95	12.46	1,21.85	77.42	25.06	1.87	1,48.82	97.42	7.40	5,40.99
	Accounts 1902-3	10.84	17.80	32.33	12.62	1,21.74	77.65	24.84	1.85	1,49.21	98.68	7.59	5,55.15
Opium	Accounts 1901-2	9	3.09	9.24	13.74	19.11	5.33	1.95	4	1.57	6.90	...	64.06
	Budget	9	3.48	21.43	15.08	20.00	5.50	1.83	4	4.50	7.40	...	79.65
	Revised	12	3.56	24.60	14.50	19.30	5.56	1.71	6	4.70	7.35	...	81.46
	Accounts 1902-3	10	3.62	24.87	14.52	19.30	5.56	1.91	8	4.84	7.35	1.44	83.59
Duty on Ganja	Accounts 1901-2	...	1.06	...	1.82	15.90	...	...	...	1.15	1.22	...	21.15
	Budget	...	1.15	...	1.95	15.50	...	...	...	1.10	1.95	...	21.65
	Revised	...	1.16	...	2.03	16.70	...	...	...	1.40	1.80	8	23.17
	Accounts 1902-3	...	1.10	...	2.05	16.68	...	...	...	1.46	1.79	10	23.18
Other Receipts.	Accounts 1901-2	6	1	51	1	18	2	1	...	65	66	...	2.11
	Budget	7	5	45	1	20	2	3	...	66	65	...	2.14
	Revised	6	2	45	1	15	2	3	...	58	68	2	2.08
	Accounts 1902-3	6	2	45	1	16	3	...	...	66	68	1	2.08
TOTAL IN RUPEES	Accounts 1901-2	9.81	19.51	54.25	28.33	1,50.25	74.10	26.08	73	1,43.09	1,05.35	...	6,11.50
	Budget	10.60	20.30	55.00	29.50	1,50.00	74.00	24.88	1.76	1,44.00	1,08.00	...	6,18.04
	Revised	10.86	21.80	55.00	29.00	1,58.00	83.00	26.80	1.93	1,55.50	1,07.25	7.50	6,56.64
	Accounts 1902-3	11.00	22.54	57.65	29.20	1,57.88	83.24	26.75	1.93	1,56.17	1,08.50	9.14	6,64.00
TOTAL IN STERLING	Accounts 1901-2												6
	Budget												4,076.7
	Revised												4,120.3
	Accounts 1902-3												4,377.6

41. The total receipts exceeded the Budget Estimate and the actuals of the previous year by 45.96 and 52.50, respectively, but excluding Berar figures, the excesses amounted to 36.82 and 43.36 respectively. The increase, as compared with the Budget Estimate, was largest under *License and Distillery Fees, etc.*, and was contributed by all the provinces except Burma, where there was a decrease of 79. The improvement in India (40), was due to excess realization of retail license fees, to keener competition at the annual sales for rent of retail shops, and to increased consumption; that in the Central Provinces (2,18), to larger consumption and competition in the auction sales for license in country spirits on account of good *mohwa* crop; that in Bengal (7.44), to the settlement of licenses at enhanced fees in consequence of competition, to increased consumption of dutiable articles and to the repression of illicit practices; that in the United Provinces of Agra and Oudh (9.17), to an increase in the rate of still-head duty on country liquor, to better settlements, and to the rapid increase of prosperity of the consuming classes; that in the Punjab (1.82), to an increase in the issues from distilleries; that in the North-West Frontier Province (13), to certain shops having been put up to auction which used to be leased at fixed fees; and that in Madras (11.77), and Bombay (68), to increased receipts in consequence of the prosperous condition of the people. The decrease in Burma was chiefly due to smaller receipts on account of liquors and spirits made in India after European methods, and opium and its preparations. Under *Opium* the variations, more or less, followed those under II—Opium, and there were increases in Central Provinces (14), due to better sales in Native States, Burma (3.44), due to the revised arrangements for the sale of opium introduced into Lower Burma from 1st April 1902, and Punjab, due to increased consumption during the Coronation Assemblage at Delhi, partly counterbalanced by decreases in Assam (56), due to the prevalence of smuggling and scarcity of food grains in several districts, and Bengal (70), due to an over-estimate. Under *Duty on Ganja*, the only noticeable variations were the increases in Bengal (1.18), due to increased consumption, competition among the vendors, and improved conditions of the people, and Madras (36), due to general improvement in the season, and a decrease in Bombay, the result of an over-estimate. Compared with the previous year, there were improvements in all the provinces, due mainly to the causes explained above.

VI.—Provincial Rates.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Madras	Bom- bay.	Berar.	TOTAL.
District and Local Rates and Cesses.	Accounts 1901-2	38	6.50	16.36	6.62	96.22	57.17	25.54	59	59.12	27.59	...	2,96.39
	Budget	62	5.48	16.50	6.78	1,00.10	57.83	22.23	1.55	59.24	27.65	...	2,97.98
	Revised	56	4.86	16.50	6.98	99.79	57.83	21.76	1.37	58.55	25.00	5.56	2,98.76
	Accounts 1902-3	59	4.65	16.80	6.87	99.50	57.69	21.82	1.49	61.57	24.36	2.56	2,97.90

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VI.—Provincial Rates—concluded.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
Village Service, Patwari and Chowkidari Cesses.	Accounts .	1901-2	67	6.71	...	...	33.88	16.00	57	28.07	4.73	...	90.66
	Budget .		58	5.85	...	...	34.32	14.54	1.15	27.17	5.00	...	88.61
	Revised .		46	5.25	...	...	34.41	13.67	1.16	28.49	4.50	...	87.94
	Accounts .	1902-3	58	5.24	...	...	34.69	13.14	1.22	28.80	4.07	3.09	90.83
Famine Insur- ance, Canals and Rail- ways.	Accounts .	1901-2	...	2.38	...	...	13.04	6.38	48	...	...	...	22.28
	Budget .		...	1.99	...	...	13.21	5.56	72	...	...	...	21.48
	Revised .		...	1.52	...	...	13.21	5.54	72	...	...	...	20.99
	Accounts .	1902-3	...	1.75	...	...	13.18	5.45	67	...	...	- 1	21.04
Rate on Wards' Estates.	Accounts .	1901-2	...	...	...	1.53	...	20	...	...	...	...	1.73
	Budget .		...	...	...	1.40	...	19	1	...	...	...	1.60
	Revised .		...	...	...	1.72	...	26	1	...	...	...	1.99
	Accounts .	1902-3	...	...	...	1.63	...	21	2	...	...	...	1.86
Other Miscel- laneous Cess- es.	Accounts .	1901-2	36	...	...	...	...	5	...	...	...	...	41
	Budget .		43	...	...	...	...	...	8	...	...	...	51
	Revised .		38	...	...	...	...	...	4	...	...	...	42
	Accounts .	1902-3	43	...	...	...	...	...	5	...	...	...	48
TOTAL IN RUPEES.	Accounts .	1901-2	1,41	15.62	16.36	6.62	97.75	1,04.09	48.17	1.64	87.49	32.32	4,11.47
	Budget .		1,63	13.32	16.50	6.78	1,01.50	1,05.36	42.52	3.51	86.41	32.65	4,10.18
	Revised .		1,40	11.63	16.50	6.98	1,01.51	1,05.45	41.23	3.30	87.04	29.50	4,10.10
	Accounts .	1902-3	1,60	11.64	16.80	6.87	1,01.13	1,05.56	40.62	3.45	90.37	28.43	4,12.11
TOTAL IN STR- LING.	Accounts .	1901-2											2,743.2
	Budget .												2,734.5
	Revised .												2,734.0
	Accounts .	1902-3											2,747.4

42. The receipts exceeded the Budget Estimate and the actuals of the previous year, by 1.93 and 64 respectively. This improvement was, however, nominal, as it was entirely brought about by the receipts from Berar (5.64), but for which, the result would have been a deficit, as compared with the Budget Estimate. The important variations as compared with the Budget Estimate, were an increase in Madras (3.96), and decreases in Bombay (4.22), Punjab (1.90) and Central Provinces (1.68). The high receipts in Madras were due to the favourable conditions of the year, and to larger collection of Land Revenue on which the rates are levied. The falling-off in Bombay was due in the Presidency proper to no allowance having been made in the original estimates for remissions, and in Scind, to a low inundation of the river. The decrease in the Punjab was due to the causes referred to under Land Revenue, while that in the Central Provinces, was chiefly due to a failure of crops in certain districts and the remis- sions and abatement consequent thereon. The increase of 30 in Burma, was due to improvement under Land Revenue, while that of 20 in the United Provinces of Agra and Oudh, to larger receipts on account of Patwari and Village Chowkidari Cess, partly counterbalanced by smaller recoveries under District and Local Rates and Cesses. The decrease in Bengal (37), was due to larger receipts anticipated from the re-valuations and the introduction of the Cess Act in Santhal Pergannahs, not having been realized. Compared with the previous year, the principal variations were the decreases in the Central Pro- vices (3.98), Punjab, North-West Frontier Province (5.74) and Bombay (3.89), and the increases in Bengal (3.38), and United Provinces of Agra and Oudh (1.47). The decreases were in all cases due to the high collection of arrears in the preceding year. The increases were attributable to the causes mentioned above.

VII.—Customs.

			India.	Central Provin- ces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Berar.	TOTAL.
Sea Customs	Import Duties	Accounts . 1901-2	...	...	31.97	1,66.49	...	...	38.09	2,20.22	...	4,56.77
		Budget .	...	...	30.00	1,61.36	...	...	31.33	2,04.40	...	4,27.09
		Revised .	...	...	30.50	1,59.09	...	...	36.90	2,10.06	...	4,30.55
		Accounts . 1902-3	...	...	32.24	1,63.50	...	...	38.20	2,11.71	...	4,42.71
	Export Duties	Accounts . 1901-2	...	...	64.49	16.49	...	...	5.87	4.92	...	91.77
		Budget .	...	...	60.00	20.00	...	...	5.52	4.50	...	90.02
		Revised .	...	...	90.43	17.35	...	...	6.67	5.40	...	1,19.85
		Accounts . 1902-3	...	...	96.74	17.36	...	...	7.67	4.79	...	1, 6.56

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VII.—Customs—concluded.

			India.	Central Prov- inces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab	Madras.	Bombay.	Berar.	TOTAL.	
Excise duty on Cotton Manufac- tures.	{	Accounts .	1901-2	10	1,08	...	6	59	4	54	15,26	...	17,67
		Budget .		7	1,00	...	4	55	4	45	12,50	...	14,65
		Revised .	1902-3	13	1,27	...	6	65	4	60	14,84	11	17,70
		Accounts .		13	1,22	...	6	61	3	68	15,84	9	18,66
Land Customs and Miscellaneous.	{	Accounts .	1901-2	...	...	1,06	2,65	...	...	2,38	2,65	...	8,74
		Budget .		...	...	1,00	2,60	...	...	2,04	2,60	...	8,24
		Revised .	1902-3	...	...	1,07	2,50	...	...	2,83	2,50	...	8,90
		Accounts .		...	...	1,08	2,28	...	...	3,03	2,32	...	8,71
TOTAL IN RUPEES.	{	Accounts .	1901-2	10	1,08	97,52	1,85,69	59	4	46,88	2,43,05	...	5,74,95
		Budget .		7	1,00	91,00	1,84,00	55	4	39,31	2,24,00	...	5,40,00
		Revised .	1902-3	13	1,27	1,22,00	1,79,00	65	4	47,00	2,52,80	11	5,83,00
		Accounts .		13	1,22	1,30,06	1,80,20	61	3	49,64	2,34,66	9	5,96,44
TOTAL IN STER- LING.	{	Accounts .	1901-2	.	.	.	.	.	.	.	.	.	3,833,0
		Budget .		.	.	.	.	.	.	.	.	.	3,600,0
		Revised .	1902-3	.	.	.	.	.	.	.	.	.	3,886,7
		Accounts .		.	.	.	.	.	.	.	.	.	3,977,6

43. The receipts under this head, showed an improvement of 56,64, as compared with the Budget Estimate, and of 21,69, as compared with the actuals of the preceding year. This result was mainly attributable to larger exports of rice (36,54), more extensive imports of petroleum, silver, copper, and spirits, and to larger demands for locally-made cotton goods with the return of more prosperous times after the famine.

44. Of the excess of 15,62 under *Import Duties*, Burma contributed 2,24, Madras 6,93, and Bombay 7,31. Bengal, on the other hand, showed a falling-off of 86. In Burma, the Budget appears to have been under-estimated. In Madras the importation of petroleum was much in excess of the anticipated quantity, owing to competition between the importers of bulk and case oil. The improvement in Bombay was due to larger imports of silver (16,70), copper and brass (3,36), and spirits (1,78), and to the imposition of a special duty on beet sugar (1,78), partly counterbalanced by a decline in the imports of Austro-Hungarian (4,04) and other sugar (3,69), cotton piece goods (5,73), and articles of food and drink (2,78). The decrease in Bengal was the result of diminished imports of petroleum (58), due to larger stocks at the commencement of the year and increasing competition of the Burma product; Austro-Hungarian (1,30) and other kinds of European sugar (1,89), the former due to the levy of countervailing duties; cotton goods (82), due to larger stocks in this country and high prices ruling in England; silver bullion and coin (1,37), due to free importation of silver for coinage of British Dollars; and oils (42); partly counterbalanced by larger influx of spirits and liquors (1,51) and articles of food and drink (44); chemical drugs (33), and inferior metals, such as brass, copper and iron (3,32). The decrease compared with the receipts of the previous year, was due to unusually high imports of sugar (countervailing duties), sugar (ordinary duties), and cotton manufactures in Bengal (5,99) and Bombay (8,51) in that year. The variations under *Export Duties* are all connected with the export of rice to other countries, there having been specially large shipments from Burma to Japan and parts of China, where there was a failure of crops. This cause also explains the large difference (34,79) between the actuals of the two years. Under *Excise Duties on Cotton Manufactures*, the increase in the Central Provinces (22), was due to good cotton crops and the establishment of a new mill, while that in Madras (23), was attributable to an increased demand for locally-made articles in other parts of India and Burma. The large excess in Bombay (3,34), was ascribed to the general recovery of trade after the disappearance of the famine and to increased production of cotton goods for home consumption. The small excess under *Land Customs and Miscellaneous* was the result chiefly of an increase in Madras (99), due to the Budget having been underestimated, counterbalanced by deficits in Bengal (32), and Bombay (28). In Bengal, the decrease was chiefly under Warehouse and Wharf Rents, due to facilities afforded for paying duty before the arrival of vessels and for clearing goods, and Miscellaneous chiefly due to a decline in the receipts from overtime fees. In Bombay, it was under transhipment fees and other minor items.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.
VIII.—Assessed Taxes.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
22,27	India	22,34	22,81	22,96
4,14	Central Provinces	3,90	3,54	3,59
12,11	Burma	12,50	12,50	12,06
2,99	Assam	3,08	3,04	3,10
56,52	Bengal	57,00	59,00	58,52
25,34	United Provinces of Agra and Oudh	25,80	25,40	25,74
14,92	Punjab	13,92	14,40	14,58
43	North-West Frontier Province	1,08	1,08	1,14
28,69	Madras	28,25	30,25	29,59
37,99	Bombay	36,80	38,50	39,08
...	Berar . . . . .	...	1,20	1,20
2,05,40	TOTAL IN RUPEES	2,04,67	2,11,72	2,11,56
1,369,3	EQUIVALENT IN STERLING £	1,364,5	1,411,5	1,410,4

45. The revenue under this head exceeded the Budget Estimate and the actuals of the previous year by 6,89 and 6,16 respectively. Of this improvement Berar figures contributed 1,20. As compared with the Budget Estimate, there were increases in most of the provinces; in Central Provinces and Burma, there was a decrease, while in Assam and the United Provinces of Agra and Oudh, the actuals closely followed the Budget. The improvement in India (62), occurred chiefly in the receipts from the Military and Public Works Departments; in Bengal (1,52), it was attributed to more thorough assessments in the districts and to larger assessments on Jute Companies and Jute Presses in Calcutta. In the Punjab (66), general improvement in trade, increased care in collections and recovery of arrears brought about the improvement, which in Bombay (2,28) was due to an increase in the establishments of Railway Companies, Firms and Mills, to the re-opening of some of the mills and cotton presses which were closed on account of the depression in mill-industry, caused by famine and plague, to an increase in the number of public securities, to an improvement in the agricultural conditions and to greater care exercised in fixing the assessments. In Madras (1,34), sufficient provision was not made for the growth of the revenue, while in the North-West Frontier Province (6), the construction of the Nowshera Railway bridge and of the Kohat-Khushalgarh-Thal Railway brought in some unexpected receipts. The decline in Burma (44), was traceable to the falling-off in trade in Rangoon, while that in Central Provinces was due to the abolition of license tax (Pandhri) and to the writes-off by money-lenders after the famine, of large irrecoverable debts which reduced the income assessable for tax. As compared with the previous year, the increases occurred chiefly in India (69), Bengal (2,00), North-West Frontier Province (71), Madras (90) and Bombay (1,09), and were traceable to the causes indicated above.

46. The India figures include, in addition to the collections made in the Districts directly administered by the Government of India, the recoveries by the Non-Civil Departments from the salaries of Government Officers. The details are given below:—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
8,62	Civil Department, India	8,91	8,75	8,90
6,46	Military Department	6,40	6,65	6,79
5,23	Public Works Department	5,11	5,41	5,24
23	Marine Department	20	23	22
79	Post Office Department	77	81	83
94	Telegraph Department	95	96	98
22,27	TOTAL AS ABOVE	22,34	22,81	22,96

IX.—Forests.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Timber and other produce removed by Government Agency.	Accounts. 1901-2	4,01	1,49	24,93	13	1,03	5,62	11,13	2	5,77	11,57	...	65,70
	Budget	5,20	5,41	34,26	39	1,60	4,87	12,62	2	7,00	10,30	...	81,67
	Revised	4,78	4,68	32,29	57	1,45	4,97	12,82	39	6,23	10,73	...	79,07
	Accounts 1902-3	4,83	5,15	33,58	60	1,38	5,15	12,65	41	6,62	9,99	16	80,44

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IX.—Forest—concluded.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
II														
Timber and other produce removed by consumers or purchasers.	Accounts. Budget Revised Accounts	1901-2	49	9,23	28,33	3,75	11,36	10,79	2,63	9	18,32	11,47	...	96,46
		1902-3	55	8,90	34,69	3,46	10,44	11,20	1,73	19	16,98	13,36	...	1,01,50
			59	8,91	26,84	3,79	10,91	14,02	2,80	41	17,71	12,55	1,28	99,81
			55	19,52	28,14	4,18	10,67	14,47	2,52	56	18,23	12,57	1,55	1,02,96
III														
Other Receipts	Accounts. Budget Revised Accounts	1901-2	16	44	5,48	1,25	53	75	71	2	1,34	76	...	11,44
		1902-3	14	38	5,05	1,35	51	59	46	5	1,02	84	...	10,39
			16	41	5,37	94	49	65	70	4	1,31	72	6	10,85
			18	50	5,67	1,02	51	63	70	4	1,29	73	4	11,31
TOTAL RUPEES.	Accounts. Budget Revised Accounts	1901-2	4,66	11,16	58,74	5,13	12,92	17,16	14,47	13	25,43	23,80	...	1,73,60
		1902-3	5,89	14,69	74,00	5,20	12,55	16,66	14,81	26	25,00	24,50	...	1,93,56
			5,53	14,00	64,50	5,30	12,85	19,64	16,32	84	25,25	24,00	1,50	1,89,73
			5,56	15,17	67,39	5,80	12,56	20,25	15,87	1,01	26,14	23,29	1,67	1,94,71
TOTAL IN STERLING		Accounts. Budget Revised Accounts	1901-2	.	.	.	.	.	.	.	.	.	.	5
			1902-3	.	.	.	.	.	.	.	.	.	.	1,157,4
				.	.	.	.	.	.	.	.	.	.	1,290,4
				.	.	.	.	.	.	.	.	.	.	1,264,9
				.	.	.	.	.	.	.	.	.	.	1,298,1

47. The revenue under this head exceeded the Budget Estimate and the actuals of the previous year by 1,15 and 21,11, respectively. The actuals of the year included 1,67 on account of Berar figures. The increase, as compared with the Budget Estimate, occurred in all the provinces except India, Burma and Bombay. The largest increase occurred in the United Provinces of Agra and Oudh (3,59), where the improvement was due to larger sales of sleepers to railways and heavier demands for all kinds of forest produce. There were also considerable increases in Punjab (1,06), due to the sale of unmarked and confiscated timber in stock from the previous year, and larger collections of grazing revenue, and in Madras (1,14), due to a more favourable season and better supervision, while North-West Frontier Province, Assam, Central Provinces and Berar, respectively contributed (75), (60), (48), and (1,67) to the increase. The decrease in Burma (6,61), was due to less extraction of timber and depression in the India-rubber trade; while that in Bombay (1,21), was due to curtailment of departmental operations and slack demand for timber and firewood. In India (33), the sales of the Andaman Padouk timber were smaller than was anticipated in the London market. Compared with the actuals of the previous year there were increases in all the provinces except Bengal and Bombay. In Burma (8,65), the increase was due to the high prices obtained at the auction sales of timber, and to large sales of timber in stock at the end of the previous year. In the Central Provinces (4,01), it was due to the supply of quantity of sleepers to the Satpura and Gondia-Jabalpur Railways and of timber to the Ordnance Department. In the United Provinces of Agra and Oudh (3,09) there was a good demand for all kinds of forest produce; while larger sales of sleepers and fuel to the railways accounted for the increase in the Punjab (1,40). The increase in the North-West Frontier Province (88), was due to larger demands from the Ordnance and the Public Works Departments, that in India (90), to larger receipts from the sale of Padouk timber in London, that in Madras (71) to larger sales of engine fuel, and that in Assam (67) to larger sales of timber to railways. The decrease in Bombay (51) was due to larger sales of timber to the Southern Mahratta Railway and the Gun Carriage Factory in the previous year.

48. Under *Timber and other Produce removed by Government Agency*, the decrease as compared with the Budget in India (37), was due to less sales of Padouk timber in London; that in Burma (68), to less extraction of timber and depression of the India-rubber trade; that in Central Provinces (26), to revenue from the sale of sleeper and timber not having been realized to the extent anticipated; that in Bengal (22), to the road in the Teesta Valley having been blocked, and to curtailment of departmental operations in Angul; that in Madras (38), to slack demand for timber and bamboo, and that in Bombay (31), to the curtailment of departmental operations and slack demand for timber and firewood. The increases in Assam (21), and United Provinces of Agra and Oudh (28), were due to larger demand for timber for railways, while that in the North-West Frontier Province (39), to sale of timber to the Ordnance Department, and to larger sales of fuel and charcoal. Under *Timber and other Produce removed by consumers or purchasers*, improvements occurred in all the provinces except Burma and Bombay, and were mainly due to larger sale of sleepers to railways in the United Provinces of Agra and Oudh, and to a more favourable season and better supervision in Madras. Under *Other Receipts*, the increase was generally due to better receipts from Confiscated Drift and Waif wood and Miscellaneous revenue.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
Fees for regis- tering Docu- ments.	Accounts . 1901-2	15	57	99	54	15,96	4.11	1.45	8	12,21	5,75	...	41,81
	Budget .	14	62	1,00	57	15,25	3,96	1,60	20	12,60	6,00	...	41,94
	Revised .	15	51	1,20	65	16,10	3,75	1,35	21	11,70	5,08	22	40,92
	Accounts . 1902-3	15	52	1,27	70	16,13	3,75	1,49	22	11,59	5,12	24	41,18
Fees for copies of Registered Documents.	Accounts . 1901-2	1	26	2	1	27	25	50	2	31	11	...	1,76
	Budget .	2	27	2	1	31	22	54	6	30	9	...	1,84
	Revised .	2	24	2	1	30	25	51	6	30	11	15	1,97
	Accounts . 1902-3	2	23	3	1	32	25	50	6	32	11	13	1,98
Other Receipts	Accounts . 1901-2	1	13	8	...	47	45	16	1	1,98	8	...	3,37
	Budget .	1	12	8	...	44	40	15	4	1,90	6	...	3,20
	Revised .	1	13	8	...	44	45	14	3	2,00	6	2	3,36
	Accounts . 1902-3	1	12	9	...	46	47	14	3	2,47	6	3	3,88
TOTAL IN Ru- pees.	Accounts . 1901-2	17	96	1,09	55	16,70	4,81	2,11	11	14,50	5,94	...	46,94
	Budget .	17	1,01	1,10	58	16,00	4,58	2,29	30	14,80	6,15	...	46,98
	Revised .	18	88	1,30	66	16,84	4,45	2,00	30	14,00	5,25	39	46,25
	Accounts . 1902-3	18	87	1,39	71	16,91	4,47	2,13	31	14,38	5,29	40	47,04
													£
TOTAL IN STERLING	Accounts . 1901-2	.	.	.	.	.	.	.	.	.	.	.	312,9
	Budget .	.	.	.	.	.	.	.	.	.	.	.	313,2
	Revised .	.	.	.	.	.	.	.	.	.	.	.	308,3
	Accounts . 1902-3	.	.	.	.	.	.	.	.	.	.	.	313,6

49. The total receipts practically corresponded with the Budget Estimate and the actuals of the preceding year, but excluding Berar figures, the revenue shewed a deficit compared with both these standards. This deficit was chiefly contributed by Madras, where improved conditions prevailed and Bombay, where *taccavi* advances were granted on a liberal scale which rendered the cultivators less dependent on advances from money-lenders. The prevalence of the plague also to some extent, affected the receipts. Bengal, on the other hand, showed some improvement due to the partial failure of crops and survey and settlement operations in some districts.

XI.—Tributes from Native States.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
TRIBUTES AND CONTRIBUTIONS OF RS. 50,000 AND OVER—				
India—				
2,00	Oodeypur	2,00	2,00	2,00
98	Jodhpur	98	98	98
4,00	Jeypur	4,00	4,00	4,00
2,35	Kotah	2,35	2,35	2,35
60	Boondee	1,80	1,80	1,80
45	Rutlam	65	44	44
1,08	Nizam (Mahratta Chouth)	1,08	...	...
Central Provinces—				
70	Nandgaon	70	70	70
70	Khairagarh	70	1,05	1,05
Burma—				
3,16	Shan States	3,16	3,40	3,55
Assam—				
50	Manipur State	50	50	50
Punjab—				
1,00	Mandi	1,00	1,00	1,00
1,31	Kapurthalla	1,31	1,31	1,31
Madras—				
7,83	Travancore	7,83	7,83	7,83
35,00	Mysore	35,00	35,00	35,00
2,00	Cochin	2,00	2,00	2,00
Bombay—				
5,17	Kathiawar	5,53	4,85	5,15
1,87	Kutch	1,87	1,87	1,87
3,55	Baroda State	4,83	3,80	3,72

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*.XI.—Tributes from Native States—*concluded*.

1901-2 Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—				
India—				
1,61	Bhopal Levy (Bhopal)	1,61	1,61	1,61
74	Malwa Contingent (Jowrah)	1,59	2,50	2,46
1,15	Erinpura Irregular Force (Jodhpur)	1,15	1,15	1,15
2,00	Deolee Irregular Force (Kotah)	2,00	2,00	2,00
42	Malwa Bheel Corps	69	1,25	1,24
Bombay—				
76	Southern Mahratta Horse	82	64	93
TRIBUTES AND CONTRIBUTIONS UNDER Rs. 50,000—				
1,61	India	2,11	1,65	1,71
1,12	Central Provinces	1,03	96	1,14
44	Burma	80	80	70
46	Punjab	47	47	56
25	Madras	25	25	25
51	Bombay	57	54	65
FEES ON SUCCESSION TO NATIVE STATES—				
28	India	84	40	40
60	Central Provinces	30	...	...
12	Punjab	...	20	20
1,21	Bombay	2,38	1,82	1,81
...	Lump deduction under "India"	2,25	...	...
19,27	TOTAL India	20,00	22,13	22 14
3,12	" Central Provinces	2,73	2,71	2,89
3,60	" Burma	3,96	4,20	4,25
50	" Assam	50	50	50
2,89	" Punjab	2,78	2,98	3,07
45,08	" Madras	45,08	45,08	45,08
13,07	" Bombay	16,00	13,52	14,13
87,53	TOTAL IN RUPEES	91,05	91,12	92,06
583,5	EQUIVALENT IN STERLING	£ 607,0	607,4	613,7

50. The receipts under this head are, for the most part, fixed. The variations that occur, arise generally from the non-payment of dues or from advance or arrear collections. The total receipts exceeded the Budget Estimate and the actuals of the previous year by 1,01 and 4,53, respectively. The excess over the Budget, was chiefly attributed to the lump deduction of 2,25 made from the Estimates on account of anticipated suspension.

51. Under *Tributes* the decrease, as compared with the Budget Estimate, in India (1,09), was due to the recovery of the Mahratta Chouth (1,08), previously met from the Berar revenues, having been stopped on the perpetual lease of that province to the British Government; to the loss by exchange (21) in the recovery of the tribute payable by the Rutlam State, which is fixed in local currency; and to short recoveries from the Banswara (17) and the Sailana State (22), owing to the straitened condition of their finances in consequence of the famine; partly counterbalanced by an excess recovery from the Boondee (60), and the Dewas (56) States, on account of arrears due for the year 1901-2. The decrease of 1,41 in Bombay was due to the short recovery of 38 from Kathiawar and of 1,11 from the Baroda State, owing to the inability of some of the States to pay their dues on account of famine, partly counterbalanced by the recovery of arrears to the extent of 8. On the other hand, there was an excess of 46 in the Central Provinces, due partly to advance payments and partly to arrear collections; of 29 in Burma, due to the full realization of the tribute from the Shan States—the remission of 25 provided in the Budget having been made by a refund; and of 9 in the Punjab, chiefly due to the payment in advance, of the tribute payable by the Bilaspore State. Under *Contributions*, the improvement of 1,42 in India and 11 in Bombay, resulting in a total increase of 1,53, was mainly due to the recovery of arrears. Under *Fees on Succession to Native States*, the decrease of 1,11 was mainly due to the exemption of the Dewas State (35) from the payment of *Nasarana*, to the postponement of the payment by the Sitaman State (8) under the orders of Government; to the payment, in the preceding year, of 30 by the Nandgaon State in the Central Provinces, estimated for recovery in 1902-3; and to the remission and postponement of *Nasarana* from Sunth, Savantvadi and Vanod States under Government orders, and to the postponement of payment from various petty States in Bombay (57), partly counterbalanced by an unforeseen recovery of 20 in Punjab on account of the first instalment of the *Nasarana* payable by the Nawab of the Pataudi State.

52. The increase, as compared with the actuals of the preceding year, was chiefly contributed by India (2,87), Burma (65), Punjab (18), and Bombay (1,06), where it was due chiefly to the recovery of arrear tributes and payments on account of fees on succession. Central Provinces, on the other hand, showed a decrease due to the recovery in the preceding year, of a tribute due in the year under report.

Section A.—DIRECT DEMANDS ON THE REVENUES.

1901-2. Accounts.	EXPENDITURE—	Budget.	1902-3. Revised.	Accounts.
R		R	R	R
11,11,02	India (Rupee figures)	11,92,50	11,53,96	11,39,47
£		£	£	£
7,406,8	Equivalent in Sterling	7,950,0	7,693,1	7,596,5
37.4	England	46,0	43,8	38,6
7,444,2	TOTAL	7,996,0	7,736,9	7,635,1

53. The expenditure in this section showed a saving of £360,9 or R54,14 as compared with the Budget Estimate, and an excess of £190,9 or R28,64 as compared with the actuals of the previous year. As compared with the Budget there was a saving of £33,5 or R5,04 under Assignments and Compensations, chiefly in Land Revenue compensations in Assam, Madras and Bombay, and in Salt compensations in India and Madras, owing to fixed allowances and grants not having been drawn; of £156,0 or R23,40 under Land Revenue, owing to reduced expenditure on account of District Administration, mainly under Salaries and Establishment, on account of Survey and Settlement, due to the provision for certain surveys not having been utilized, and to the full programme of operations not having been carried out in the case of others, and on account of Land Records and Agriculture due to the provision for revision of Establishments and Survey operations not having been fully required; of £124,8 or R18,72 under Opium, owing to short outturn of the crop; of £12,4 or R1,86 under Salt, due to less manufacturing charges in India owing to an unfavourable season, and to less expenditure on Preventive Establishment in India, Bengal and Bombay; of £7,1 or R1,07 under Stamps, owing mainly to the smaller demand of stores from England than was anticipated; of £16,5 or R2,47 under Excise, due to the revision of Opium arrangements in Burma having been only partially sanctioned, and the sanctioned scale entertained for a part of the year, to less charges on account of rewards in the United Provinces of Agra and Oudh, to small establishment charges in Bombay, and an over-estimate in Madras; of £4,7 or R71 under Provincial Rates, owing to less process-serving charges in Bengal; of £7,4 or R1,11 under Customs, owing to the provision for a steam-cutter not having been required in Burma, and to reduced expenditure under Preventive Establishments and Allowances in Bengal; of £72,2 or R10,83 under Forest, owing to an unfavourable floating season and restricted departmental operations in Burma, to the curtailment of timber and firewood operations by Government Agency in Bombay, and generally to works of construction and improvement, not having been carried out to the extent anticipated, in the other provinces; and of £3,3 or R50 under Registration, due mainly to savings in commission to sub-registrars. There was, on the other hand, an excess of £77,3 or R11,59 under Refunds and Drawbacks, due to a special adjustment of Land Revenue refunds in Bengal, to large Customs refunds in Burma and Bombay, and to a special refund of Tribute in Burma.

54. Of the increase, as compared with the actuals of the previous year, the principal items are £50,4 or R7,56 under Refunds and Drawbacks, contributed chiefly by Burma, Bengal and Bombay, due to the causes stated above; £47,8 or R7,17 under Land Revenue, due to the expenditure in Berar, and high charges on account of District Administration in Burma and the North-West Frontier Province and Survey and Settlement in the Punjab, North-West Frontier Province and Madras, £39,8 or R5,97 under Opium, due to large payments to cultivators owing to better outturn of the crop; £23,0 or R3,45 under Excise, chiefly in Burma and Bengal, due to the causes stated above; £46,2 or R6,93 under Forest, chiefly

1.—Refunds and Drawbacks—concluded.

2.—Assignments and Compensations.

[illegible]

Section A—DIRECT DEMANDS ON THE REVENUES—continued.

2.—Assignments and Compensations.—concluded

56. The expenditure fell short of the Budget Estimate and the actuals of the previous year by 5,01 and 3,26 respectively. The saving, as compared with the Budget Estimate, was contributed by all the heads except *Customs Compensations* and *Purchase of Life Pensions*. The saving of 2,97, under *Land Revenue Compensations* was chiefly due to the amount payable to the Rani of Bijni not having been paid in Assam (24); to smaller Malikana payments and smaller payments of pensions in lieu of resumed lands in Bengal (14); to the discontinuance of the pension paid to the ex-ubaridars of the Gursarai Estate in the Jhansi District consequent upon the release of the Estate in the United Provinces of Agra and Oudh (12); to smaller payments of Malikana Allowances, partly counterbalanced by an increase under Pensions in lieu of Resumed Lands, caused by the payment of arrears in Madras (34); and to smaller expenditure on account of fixed allowances and lapses and relinquishments of *inams* in Bombay (2,09). The saving of 6 under *Opium Compensations* occurred in Bombay, and was attributable to fixed grants not having been drawn before the close of the year. Under *Salt Compensations* the saving of 99 occurred chiefly in India (66), and Madras (37), and was due in the former case to smaller payments on account of Royalty payable to the Jodhpore and Jaipore States under the Sambhar Lake Treaty, which vary with the sales at the Sambhar Lake. In the latter, it was due to the compensation for the suppression of earth-salt manufacture payable to the Pudukkottai State not having been paid. Under *Excise Compensations* in Bombay, the provision of 15 for the payment of compensations to Native States for leasing the hemp drugs revenue was not used, and the grants to Akalkot, Phaltan and Rewa Kantha Chiefs to the extent of 17, were not drawn in full. Under *Miscellaneous Compensations*, the saving in Central Provinces (6), was due to lapses and pensions of the last quarter remaining undrawn before the close of the year; in Punjab (62), to the grant for compensations in connection with Hoshiarpur "Chos" operations not having been utilized; and in Bombay (7), to the fixed grants not having been drawn before the close of the year. The decrease, as compared with the actuals of the previous year, occurred chiefly in India (48), Central Provinces (1,42), Madras (62), and or Bombay (90), and were due in nearly all cases to the causes mentioned above. In the Central Provinces it was due to the payment in the preceding year of new compensations sanctioned to the Jagirdars of the Chindwara and Hoshangabad districts, for the resumption of certain Abkari right. The excess of 3 (Imperial) in Berar has been sanctioned.

3.—Land Revenue.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Charges of Dis- trict Admin- istration.	Accounts. 1901-2	2,70	8,30	21,58	5,54	32,27	34,95	10,76	1,10	41,91	30,32	...	1,98,52
	Budget .	2,68	9,62	22,87	6,91	33,27	35,64	10,34	2,83	42,24	31,40	...	2,06,80
	Revised .	2,64	8,86	22,53	5,62	31,58	34,92	18,17	3,08	41,93	31,00	2,43	2,02,76
	Accounts .	2,73	8,86	22,91	5,66	31,46	34,92	18,26	3,05	41,55	30,75	2,44	2,02,59
Survey and Settlement.	Accounts. 1901-2	1,37	2,40	8,14	33	7,96	5,36	4,87	92	7,05	1,27	...	30,67
	Budget .	1,40	2,88	9,19	19	13,10	7,21	6,70	2,51	8,59	1,91	...	53,68
	Revised .	1,44	2,48	7,95	47	11,66	5,70	5,38	2,55	8,20	1,19	1	47,03
	Accounts .	1,43	2,46	7,81	45	7,17	5,52	5,58	2,59	7,89	1,21	...	42,11
Land Records and Agricul- ture.	Accounts. 1901-2	1,37	6,05	6,14	2,05	88	36,64	16,30	47	18,47	24,33	...	1,12,70
	Budget .	1,42	6,99	7,29	2,16	93	37,71	15,89	1,54	19,58	24,35	...	1,17,86
	Revised .	1,36	6,45	6,26	2,15	85	36,39	14,91	1,37	18,33	24,09	16	1,12,32
	Accounts .	1,39	6,35	6,42	2,14	1,01	36,02	14,96	1,37	18,39	24,27	18	1,12,50
Management of Government Estates.	Accounts. 1901-2	...	3	...	1	5,29	1,98	...	...	...	...	...	7,31
	Budget .	...	6	...	2	5,53	2,09	...	...	...	...	...	7,70
	Revised .	...	4	...	2	5,75	2,03	...	...	...	...	...	7,84
	Accounts .	...	3	...	2	5,67	1,95	...	...	...	...	...	7,67
Commission on Collections.	Accounts. 1901-2	22	18	18,77	1,49	1	5	...	...	...	3	...	20,75
	Budget .	19	17	17,86	1,56	1	5	...	...	...	1	...	19,87
	Revised .	13	24	19,01	1,54	1	5	...	...	...	2	...	21,00
	Accounts .	12	29	18,88	1,63	1	5	...	...	...	2	...	21,00
Allowances to District and Village Officers.	Accounts. 1901-2	...	2	...	...	...	22	22	12	35,73	13,84	...	50,15
	Budget .	...	3	...	...	...	28	8	24	37,08	13,78	...	51,49
	Revised .	...	5	...	...	...	...	8	24	35,55	14,20	70	50,82
	Accounts .	...	4	...	...	...	...	8	29	35,68	13,46	70	50,25

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*3.—Land Revenue—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Mad- ras.	Bom- bay.	Berar.	TOTAL
Other Charges	Accounts . 1901-2	...	...	...	...	...	...	...	...	6	...	...	6
	Budget	...	...	...	...	...	...	...	...	14	...	...	14
	Revised	...	...	...	...	...	...	...	...	13	...	...	13
	Accounts . 1902-3	...	...	...	...	...	...	...	...	28	...	...	28
Lump Provision	Budget . 1902-3	...	...	...	...	...	1,25	...	...	88	...	...	2,13
TOTAL IN RUPEES	Accounts . 1901-2	5,75	16,98	54,63	9,42	46,41	79,20	41,15	2,61	1,03,22	69,79	...	4,29,16
	Budget	5,69	19,75	57,21	10,86	52,84	84,23	42,01	7,12	1,08,51	71,45	...	4,59,67
	Revised	5,57	18,12	55,75	9,80	49,85	79,00	38,54	7,24	1,04,14	70,50	3,30	4,41,90
	Accounts . 1902-3	5,67	18,03	56,02	9,90	45,32	78,46	38,88	7,30	1,03,79	69,71	3,32	4,36,40
									Total India, equivalent in Sterling.	England.	Total, including England.		
TOTAL STER- LING	Accounts . 1901-2	.	.	.	.	.	.	.	6	6	6	2,861,7	
	Budget	.	.	.	.	.	.	.	3,064,5	1,0	3,065,5		
	Revised	.	.	.	.	.	.	.	2,946,0	3	2,946,3		
	Accounts . 1902-3	.	.	.	.	.	.	.	2,909,3	2	2,909,5		

57. The Indian expenditure showed a saving of 23,27 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 7,24. As compared with the Budget, the saving was contributed by all the heads, except *Commission on Collections* and *Other Charges*, but chiefly by *Charges of District Administration* (4,21), mainly under Salaries and Establishment, by *Survey and Settlement* (11,57), due to the provision for certain operations not having been utilized, and the estimated programme in others not having been carried out to its full extent, and by *Land Records and Agriculture* (5,36), due to the provision for revision of Establishment and survey operations not having been fully required. The lump provision of 1,25 in the United Provinces of Agra and Oudh and of 88 in Madras was also not utilized and contributed to the savings. As compared with the previous year, the excess occurred under *Charges of District Administration* (4,07), and *Survey and Settlement* (2,44). The principal contributors to the increase under the first head were the North-West Frontier Province (1,95), Burma (1,33), and Berar (2,44), for which latter no provision was made in the Budget, while those to the second were Punjab, North-West Frontier Province and Madras.

58. Under *Charges of District Administration* the excess, as compared with the Budget in India (5), was principally due to the revision of Sub-Divisional Establishments, and to an outlay for the purchase of oil-cloth for the destruction of locusts in Baluchistan. The saving in the Central Provinces (76), was partly in the salaries of officers and partly in the provision for the improvement of the pay of Ministerial Establishments, the proposals for which were not sanctioned by the Secretary of State. The decrease in Assam (1,25) occurred partly under Salaries (38), owing to leave vacancies and payment of leave allowance in Bengal, and partly in the provision (73) for improving the position of District Office and Subordinate Revenue Establishments, while that in Bengal (1,81) and United Provinces of Agra and Oudh occurred entirely under Salaries and Establishments. The excess in Burma (4) was caused by increases under Sub-Divisional Establishment (10) and Supplies and Services (62), the latter due to the acquisition of land in Rangoon for the Victoria Memorial Park, and to compensation for lands acquired in Bassein, partly counterbalanced by decreases under Salaries due to the proposal for the creation of the new Pyapon District not having been sanctioned during the year. The short expenditure in the Punjab (1,08), was due to the partial utilization of the special grant of one lakh given by the Government of India and the non-utilization of the grant for the new Attock District. A low Budget accounted for the excess in the North-West Frontier Province (22). In Madras the credit taken in the Budget on account of absence of officers on leave out of India proved too little by 46. The decrease in Bombay (65) was mainly due to the additional grant of 1,68 out of the 3½ lakhs allotted for Provincial expenditure not having been fully utilized, and to the recoveries on account of Foreign service of the third kind having been in excess of the original estimate, partly counterbalanced by increases under Salaries and Establishments, including Temporary Famine Establishments and Supplies and Services, chiefly in connection with the construction and repair of the Chavadis (Village offices).

59. Under *Survey and Settlement*, the saving in the Central Provinces was due to the operations for the abatement of land revenue, to the postponement of map corrections for another year, and to the lower rate of pay drawn by Settlement Officers. In Burma, it was due partly to smaller transfers on account of Survey of India charges and partly to the provision for Katha and Myingyan-Magwe surveys not having been utilized. The small excess in Assam represents cost of Settlement operations in the Sibsagar and Kamrup

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*3.—Land Revenue—*concluded.*

districts which were not foreseen in the Budget. In Bengal, the Budget was over-estimated. In the United Provinces of Agra and Oudh the cost of the Traverse Survey of the Allahabad District was treated as an Imperial charge, and the full programme of operations was also not carried out. In the Punjab there was a delay in starting settlement operations, while in Madras the No. V. Re-survey Party provided for in the Budget, was not created, and the provision for the revision of the office establishment of the Superintendent, Revenue Survey, was not utilized. The saving in Bombay was chiefly under Freight on Europe Stores, chemicals for the Photo-zincographic Office, payments to officers of other provinces and Jamrao Canal Colonization charges. Under *Land Records and Agriculture*, the decrease in Central Provinces was due to improvements in the Land Record staff in the Chattisgarh Division having been carried out late in the year. In Burma it resulted mainly from the programme of supplementary operations not having been carried out in full. The saving in the United Provinces of Agra and Oudh occurred chiefly under Kanango Establishments (16) and Land Record Surveys (1,15), the latter owing to the abolition of the Etah and Jalaun Survey Parties. In the Punjab the expenditure from the Patwaris' Fund was over-estimated in the Budget. In North-West Frontier Province the Budget was over-estimated and the contribution from Patwar Funds was adjusted by deduction from expenditure. In Madras the special provision of 75 for the formation of a Land Record staff was not utilized, the appointment of an Assistant to the Director of Land Records was not created, the charges on account of Agricultural Inspectors were transferred to 26—Scientific, etc.—Experimental Cultivation, and the charges on account of Karnams and their assistants were over-estimated. In Bombay there were savings in salaries, due to absentees, in the grant for allowances to District and Village Officers, and in the charges for the Akrani Survey, partly counterbalanced by an increase in the indirect famine charges. The increase under *Management of Government Estates* in Bengal, occurred chiefly under Salaries and Establishments, while the decrease in the United Provinces of Agra and Oudh was due to savings under Supplies and Services. Under *Commission on Land Revenue Collections* the increase in Burma was due to the facility afforded by the Local Government for the disbursement of the commission at Sub-treasuries in which the revenue is paid, while that in Assam was due to the increase of revenue. Under *Allowances to District and Village Officers*, the absence of actuals in the United Provinces of Agra and Oudh was due to the transfer of the account of the estates to a Personal Ledger account. In Madras, there was delay in the introduction of the revised scheme of Village Establishment in certain taluks in Malabar, and the provision for the payment of arrear salaries was only partially utilized. The decrease in Bombay was in the assessment for alienated lands which was over-estimated by District Officers. The excesses of 2 (Imperial) in India and 3 (Imperial) in the North-West Frontier Province and 330 (Imperial) in Berar have been sanctioned, and of 18 (Imperial) in the North-West Frontier Province and 2 (Imperial) in Berar require the sanction of the Government of India.

4.—Opium.

1901-2. Accounts. R			Budget. R	1902-3. Revised. R	Accounts. R
	Bengal—				
56	Behar Agency,	Superintendence	60	58	58
5,14	"	Opium Factory	5,31	4,38	4,69
4,88	"	District Staff	5,19	4,85	4,86
58,52	"	Payments to Cultivators	80,15	68,34	68,22
81	Benares Agency,	Superintendence	86	93	93
5,02	"	Opium Factory	5,15	3,74	4,35
7,56	"	District Staff	8,43	7,71	7,72
1,57,94	"	Payments to Cultivators	1,59,12	1,54,75	1,54,63
20	Other Charges		19	22	22
12	India		12	12	12
26	Bombay		27	30	29
<u>2,41,01</u>		TOTAL IN RUPEES	<u>2,65,39</u>	<u>2,45,92</u>	<u>2,46,61</u>
£			£	£	£
1,606.7	EQUIVALENT IN STERLING		1,769.3	1,639.5	1,644.0
2.0	England		4.0	4.6	4.5
<u>1,608.7</u>		TOTAL INCLUDING ENGLAND	<u>1,773.3</u>	<u>1,644.1</u>	<u>1,648.5</u>

60. The Indian expenditure fell short of the Budget Estimate by 18,78, but exceeded the actuals of the previous year by 5,60. These variations were the result mainly of fluctuations in the outturn of the crop which in the year under review, amounted to 90,608 maunds against 1,00,098 maunds estimated

Section A.—DIRECT DEMANDS ON THE REVENUES—continued.

4.—Opium—concluded.

in the Budget, and 89,682 maunds, produced in the previous year. The *Payments to Cultivators* which form the bulk of the charges, fell short of the Estimate by 16,42 in both the Agencies taken together. Under *Opium Factory* the saving of 62 in the Behar Agency occurred under Manufacturing Charges (22), Freight on Europe Stores (44) and Payments for Timber (9); and that of 80 in the Benares Agency chiefly under Freight (39) and Manufacturing charges (39). Under *District Staff* the decrease of 71 in the Benares Agency was due chiefly to savings under Salaries (41) and Supplies and Services (37), counterbalanced by an excess under Allowances (10); and that in the Behar Agency (33) to savings under Salaries (11) and Supplies and Services (13). The excess of 2 (Imperial) in Bombay requires to be sanctioned.

61. Larger demands for stores account for the variations in England.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries, Establish- ment, and Con- tingencies.	Accounts . 1901-2 . .	7,71	8	2,85	15,13	13,45	39,22
	Budget . .	7,80	10	3,64	15,65	13,37	40,56
	Revised . .	7,53	10	3,03	14,95	13,20	38,81
	Accounts . 1902-3 . .	7,33	11	3,07	14,78	13,16	38,45
Manufacture and Excavation.	Accounts . 1901-2 . .	3,31	...	...	...	...	3,31
	Budget . .	4,15	...	...	...	...	4,15
	Revised . .	2,75	...	...	...	...	2,75
	Accounts . 1902-3 . .	3,01	...	...	...	...	3,01
Purchase and Freight.	Accounts . 1901-2 . .	...	...	...	5,22	3,67	8,89
	Budget . .	...	...	...	5,00	4,00	9,00
	Revised . .	...	...	...	6,42	4,00	10,42
	Accounts . 1902-3 . .	...	...	...	6,36	4,04	10,40
Lump reduction	Revised . 1902-3 . .	28	...	...	...	...	28
TOTAL IN RUPEES	Accounts . 1901-2 . .	11,02	8	2,85	20,35	17,12	51,42
	Budget . .	11,95	10	3,64	20,65	17,37	53,71
	Revised . .	10,00	10	3,03	21,37	17,20	51,70
	Accounts . 1902-3 . .	10,34	11	3,07	21,14	17,20	51,86
				Total India, equivalent in Sterling.	England.	Total, in- cluding England.	
TOTAL IN STERLING	Accounts . 1901-2 . .			£ 342,8	£ 1	£ 343,6	
	Budget . .			358,1	2	358,3	
	Revised . .			344,7	6	345,3	
	Accounts . 1902-3 . .			345,8	1	345,9	

62. The expenditure in India showed a saving of 1,85, as compared with the Budget, and an excess of 44, as compared with the actuals of the previous year. In India the saving of 47, as compared with the Budget Estimate, under *Salaries, Establishment, etc.*, was the result of savings in the charges for Preventive Establishment (33) due to the transfer of officers and their absence on long leave and reductions in menial establishment, in Through Traffic Charges (20), due to a decline in the trade at Sambhar (7), Pachbhudra (8) and Mines (5), and in the charges for supplies and services, and petty construction and repairs, (12), counterbalanced by excesses in travelling allowance (11) and salaries of officers and conveyance of tents (7). The saving of 1,14 under *Manufacture and Excavation* was due to the unfavourable manufacturing season. The savings, as compared with the previous year, were due to the same causes. The saving of 57, as compared with the Budget, in Bengal under *Salaries, Establishment, etc.*, was due to the full complement of establishment not having been entertained, and to the provision for petty construction and repairs, and cost of lands not having been fully utilized. The decrease in Bombay was due to absentees and the grants for petty construction not having been fully utilized, counterbalanced by an excess under *Purchase and Freight* in Sindh. In Madras the excess of 1,36 under *Purchase and Freight*, due to larger quantities of salt having been put into stock, was partly counterbalanced by a saving of 87 under *Salaries, Establishments, etc.*, due to smaller charges on account of petty construction, excise licensees' works and supplies and services. The excess in Madras was covered by re-appropriation of 1,17 and an additional grant of 33 sanctioned by the Government of India, and that in Bombay under *Purchase and Freight* by an additional grant sanctioned by the Government of India. The excess of 1 (Imperial) in Burma was sanctioned but that of 87 (Imperial) in Madras requires the sanction of the Government of India.

63. The decrease in the English expenditure was caused by smaller demands for stores.

Section A.—DIRECT DEMANDS ON THE REVENUES—continued.

6.—Stamps.

		India.	Central Prov- inces.	Burma	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Madras	Bom- bay.	Berar.	TOTAL.
Superintend- ence, establish- ments and Con- tingencies.	Accounts . 1901-2	...	...	...	...	90	...	...	...	23	59	...	1,72
	Budget	...	...	...	...	1,00	...	...	...	22	60	...	1,82
	Revised	...	...	...	...	92	...	...	...	24	58	6	1,80
	Accounts } 1902-3	...	...	...	...	96	...	...	...	24	58	5	1,83
Charges on sale of Stamps, in- cluding dis- count.	Accounts . 1901-2	9	24	43	19	3,27	1,38	1,12	6	1,91	1,03	...	9,72
	Budget	10	22	46	20	3,37	1,26	1,07	12	1,93	1,06	...	9,79
	Revised	9	23	46	22	3,30	1,27	1,10	12	1,88	96	10	9,73
	Accounts } 1902-3	9	25	46	22	3,30	1,26	1,13	12	1,87	98	10	9,78
Stamps sup- plied from Central Stores.	Accounts . 1901-2	-7,77	41	23	20	3,05	1,13	55	8	1,27	85	...	...
	Budget	-9,28	38	25	28	4,16	1,38	69	11	1,17	86	...	...
	Revised	-8,21	36	25	22	3,54	1,08	58	10	1,19	86	3	...
	Accounts } 1902-3	-7,11	17	22	22	3,03	1,06	52	7	1,16	63	3	...
TOTAL IN RUPEES	Accounts . 1901-2	-7,68	65	66	39	7,22	2,51	1,67	14	3,41	2,47	...	11,44
	Budget	-9,18	60	71	48	8,53	2,64	1,76	23	3,32	2,52	...	11,61
	Revised	-8,12	59	71	44	7,76	2,35	1,68	22	3,31	2,40	19	11,53
	Accounts } 1902-3	-7,02	42	68	44	7,29	2,32	1,65	19	3,27	2,19	18	11,61
							Total India, equivalent in Sterling.		England.		Total, including England.		
TOTAL IN STERLING	Accounts . 1901-2							76,2	29,6	105,8			
	Budget							77,4	39,0	116,4			
	Revised							76,9	35,5	112,4			
	Accounts } 1902-3							77,4	31,9	109,3			

64. The variations under the Indian expenditure are small and call for no remarks. Only the excess of 18 (Imperial) in Berar has been sanctioned.

65. The short expenditure in England was due to smaller demands for stores than was anticipated.

7.—Excise.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	CHARGES OF COLLECTION—	R	R	R
25	India	27	27	26
46	Central Provinces	52	49	51
2,30	Burma	6,51	4,80	4,77
12	Assam	18	17	16
6,86	Bengal	7,56	7,54	7,75
76	United Provinces of Agra and Oudh	1,03	77	80
63	Punjab	64	63	65
3	N.-W. Frontier Province	7	7	7
9,98	Madras	10,15	9,87	9,74
3,53	Bombay	3,92	3,65	3,55
...	Berar . . . . .	...	13	12
24,92	TOTAL IN RUPEES	85	28,39	28,38
£	EQUIVALENT IN STERLING	£	£	£
166,2		205,7	189,3	189,2

66. The total expenditure under this head showed a saving of 2,47 as compared with the Budget, but exceeded the actuals of the previous year by 3,46. The saving, as compared with the Budget occurred in all the provinces except Bengal and Punjab. The saving in Burma (1,74) was due to the proposed revision of opium arrangements in Lower Burma having been only partially sanctioned by the

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*7.—Excise—*concluded.*

Government of India, and the revised scale having been entertained only for a part of the year. In the United Provinces of Agra and Oudh (23), it was due chiefly to smaller expenditure under Rewards and to delay in carrying out reforms in distilleries. The decrease in Madras (41), was due to over-estimate, while that in Bombay (37), was chiefly under establishment charges due to absentees, under travelling allowance and allowances to village officers for collecting tree tapping fees, as well as under Rewards to informers. The excess of 19 in Bengal occurred under District Executive Establishment, and was due to increased expenditure under Salaries (12) and Allowances (20), partly counterbalanced by savings under Preventive Establishment (9) and under Sudder Establishment (5). As compared with the previous year, the important excesses were those in Burma (2,47) and Bengal (89), which were due to the causes already mentioned. The excesses of 9 (Imperial) and 9 (Provincial) in Bengal 1 (Imperial) in the Punjab and 12 (Imperial) in Berar have been sanctioned and the excess of 1 (Imperial) in Bengal, requires to be sanctioned.

8.—Provincial Rates.

19 01-2 Accounts.		Budget. R	19-02-3. Revised. R	Accounts. R
R	ESTABLISHMENT AND OTHER CHARGES—			
74	Burma	75	76	71
3	Assam	3	3	3
5,11	Bengal	5,58	4,94	5,01
7	United Provinces of Agra and Oudh	7	4	4
42	Bombay	57	50	49
6,37	TOTAL IN RUPEES	7,00	6,27	6,28
£ 42,5	EQUIVALENT IN STERLING	£ 46,6	£ 41,8	£ 41,9

67. The charges under this head were less than the Budget Estimate, and the actuals of the previous year by 72 and 9, respectively. As compared with the Budget, the decrease occurred chiefly in Bengal (57), and arose mostly out of savings under process-serving charges, counterbalanced by excesses under Establishment charges for valuation and revaluation work, and proportionate cost of the Certificate and the Touzi Establishments debitable to this head. Smaller recoveries on account of cost of collection of arrear cesses also contributed to reduce the savings. The decrease in Bombay was due to a falling-off in the collections of Local Fund Cess in the Ahmedabad, Broach and Ahmednagar districts on account of late crops and remissions. Compared with the actuals of the previous year, the saving occurred in Bengal under Establishment in connection with the collection of rates and cesses and valuation and revaluation work, and was to some extent counterbalanced by an excess in Bombay due to the payment of arrears.

9.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . 1901-2 . . .	2,78	8,76	1,44	7,34	20,32
	Budget	3,32	9,26	1,46	7,27	21,31
	Revised	2,84	8,63	1,43	7,35	20,25
	Accounts	2,82	8,51	1,43	7,38	20,14
Charges at other Ports.	Accounts . 1901-2 . . .	82	44	1,31	1,31	3,88
	Budget	87	47	1,34	1,30	3,98
	Revised	83	46	1,20	1,45	4,03
	Accounts	83	46	1,28	1,47	4,04
TOTAL IN RUPEES	Accounts . 1901-2 . . .	3,60	9,20	2,75	8,65	24,20
	Budget	4,19	9,73	2,80	8,57	25,29
	Revised	3,67	9,09	2,72	8,80	24,28
	Accounts	3,65	8,97	2,71	8,85	24,18
TOTAL IN STERLING				Total India, equivalent in Sterling.	England.	Total, including England.
	Accounts . 1901-2			£ 161,3	£ 2	£ 161,5
	Budget			168,6	1	168,7
	Revised			161,9	2	162,1
	Accounts			161,2	1	161,3

Section A.—DIRECT DEMANDS ON THE REVENUES—continued.

9.—Customs—concluded.

68. As compared with the Budget, the expenditure in India showed a decrease of 1,11, which was confined chiefly to Burma and Bengal. In the former, the decrease was chiefly due to the provision for a steam-cutter not having been required. It would have been less owing to the posting of an officer drawing a higher rate of salary as Chief Collector of Customs in place of the permanent incumbent who was on privilege leave, had not the excess expenditure thus caused been counterbalanced by savings in the salary of the Assistant Collector and his establishment, and supplies and services. The decrease in Bengal occurred chiefly under Preventive Establishment and Allowances. These decreases were partly counterbalanced by an increase of 28 in Bombay of which 6 was on account of larger payments of salaries in consequence of absences on leave and travelling allowances, 7 was due to the payment in full settlement of the claims for detention of certain consignments of alizorine at the Bombay Customs House, and 15 was due to the revision of the establishment of the Karachi Customs House in Sindh. Out of the excess (28) in Bombay, 18 was covered by additional grants sanctioned by the Government of India, while the balance of 10 (Imperial) is still awaiting sanction.

10.—Assessed Taxes.

1901-2. Accounts.		Budget.	1902-03. Revised.	Accounts.
₹		₹	₹	₹
3	India	2	2	2
37	Burma	43	41	40
1	Assam	2	2	1
2,02	Bengal	2,00	2,00	2,01
2	United Provinces of Agra and Oudh	2	...	...
11	Punjab	11	11	11
...	N.-W. Frontier Province	1	1	1
31	Madras	32	31	32
71	Bombay	73	73	73
...	Berar	...	2	1
3,57	TOTAL IN RUPEES	3,66	3,63	3,62
₹		₹	₹	₹
23,8	EQUIVALENT IN STERLING	24,4	24,2	24,1

69. The absence of actuals in the United Provinces of Agra and Oudh is due to the Income Tax Establishment having been merged in the main office of the Board of Revenue. The excesses of 1 (Provincial) in Berar and 1 (Imperial) in the Punjab have been sanctioned and of 1 (Imperial) in Bengal and 1 (Provincial) in Bombay await sanction.

11.—Forest.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL
General Direction	Accounts . 1901-2	78	...	...	...	...	...	...	...	...	...	...	78
	Budget .	81	...	...	...	...	...	...	...	...	...	...	81
	Revised .	83	...	...	...	...	...	...	...	...	...	...	83
	Accounts . 1902-3	83	...	...	...	...	...	...	...	...	...	...	83
Conservancy and Works— Timber and other produce re- moved from the Forests by Government Agency.	Accounts . 1901-2	1,16	1,44	7,98	10	54	2,73	4,55	5	2,71	4,01	...	25,27
	Budget .	1,87	3,49	11,51	25	83	2,58	5,14	17	3,01	4,40	...	33,25
	Revised .	2,25	3,38	8,53	10	80	2,46	5,13	17	2,83	3,07	3	28,81
	Accounts . 1902-3	1,95	3,19	8,47	12	62	2,43	4,85	17	3,40	3,11	4	28,35
Timber and other produce re- moved from the Forests by consumers or purchasers.	Accounts . 1901-2	...	72	65	4	52	28	1	...	1,06	37	...	3,65
	Budget .	...	75	52	4	64	32	1	...	1,04	44	...	3,76
	Revised .	...	79	59	4	83	35	1	...	1,00	42	6	4,18
	Accounts . 1902-3	...	77	49	4	63	34	1	...	1,08	44	7	3,87

Section A.—DIRECT DEMANDS ON THE REVENUES—continued.

II.—Forest—concluded.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Pun- jab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.	
Other Charges	{	Accounts .	1901-2	1,18	1,67	7,29	1,07	2,32	2,81	1,35	6	4,67	3,29	..	25,71
		Budget .		1,15	2,19	10,41	1,29	2,31	2,79	2,27	11	6,35	4,36	...	33,23
		Revised .	1902-3	1,45	1,93	9,13	1,06	2,04	3,06	3,11	13	5,71	3,41	31	31,34
		Accounts .		1,29	1,69	8,36	93	1,70	3,03	1,23	12	5,22	3,54	25	27,36
Establishment	{	Accounts .	1901-2	2,05	5,92	10,55	2,08	3,19	4,27	3,47	9	8,65	9,53	...	49,80
		Budget .		1,93	6,41	11,56	2,19	3,65	4,40	3,44	26	8,85	10,70	...	52,79
		Revised .	1902-3	1,99	5,90	11,75	2,22	3,48	4,39	3,51	26	8,72	9,70	70	52,62
		Accounts .		1,89	5,86	11,58	2,19	3,43	4,34	3,51	25	8,66	9,07	70	52,08
Lump Provision	Budget	1902-3	30	...	...	...	...	...	...	...	...	—80	...	—50	
TOTAL IN RUPEES	{	Accounts .	1901-2	5,17	9,75	26,47	3,29	6,57	10,09	9,38	20	17,09	17,20	...	1,05,21
		Budget .		6,06	12,84	34,00	3,77	7,43	10,09	10,86	54	19,25	18,50	...	1,23,34
		Revised .	1902-3	6,52	12,00	30,00	3,48	7,15	10,26	11,76	56	18,35	16,60	1,10	1,17,78
		Accounts .		5,96	11,51	28,90	3,28	6,38	10,14	9,60	54	18,36	16,76	1,06	1,12,49
											Total India, equi- valent in Ster- ling.	Eng- land.	Total, includ- ing Eng- land.		
TOTAL IN STERL- ING.	{	Accounts .	1901-2	.	.	.	.	.	.	.	.	701,4	4,2	705,6	
		Budget .		.	.	.	.	.	.	.	.	.	822,3	1,7	824,0
		Revised .	1902-3	.	.	.	.	.	.	.	.	.	785,2	2,6	787,8
		Accounts .		.	.	.	.	.	.	.	.	.	750,0	1,8	751,8

70. The total expenditure under this head fell short of the Budget Estimate by 10,85, but exceeded the actuals of the previous year by 7,28. The saving, as compared with the Budget Estimate, occurred under *Timber and Other Produce removed from the Forests by Government Agency* (4,90), *Other Charges* (5,87) and *Establishment* (71). The saving under the first head occurred chiefly in Burma (3,04) and Bombay (1,29), and was due to a bad floating season and to restricted departmental operations in the former, and to the curtailment of timber and firewood operations by Government Agency in the latter. The decrease under *Other Charges* was contributed by all the Provinces except India and the United Provinces of Agra and Oudh, and was due generally to works of construction and improvement not having been carried out to the extent estimated for. The excess in India (14) was due to larger expenditure on the feed and keep of elephants and buffaloes in the Andamans and on roads and buildings, while that in the United Provinces (24) was attributed to larger expenditure on communications and buildings and to the purchase of the Shibka forests in the Garhwal Division, for which a large amount of compensation had to be paid. The short expenditure under *Establishment* was common to all the provinces except Burma and Punjab. The falling-off was mainly due to the absence of officers on leave and to savings in the pay of subordinate forest and office establishments. The excess in Burma (2) was due to revision of establishment, while that in the Punjab (7) to leave arrangements.

71. As compared with the previous year, the increase occurred in all the provinces except Bombay, Bengal and Assam. In India (79), it was chiefly due to the purchase of portable tramway and rolling stock, construction of new timber boats, and larger expenditure on the feed and keep of cattle. In Central Provinces (1,76), it was due to extra expenditure on timber works in connection with the supply of sleepers to the Railways and of timber to the Ordnance Department. In Burma (2,43) more extended operations for reservation, protection, improvement and exploitation caused the excess, while in the Punjab (22) was due to larger extraction of fuel by Departmental Agency. In the North-West Frontier Province, the actuals for 1901-2 represented figures for 5 months only, the province having been separated from the Punjab from the 9th November 1901. The acquisition of the Wynaad Syndicate land in North Malabar and the purchase of nine elephants accounted for the increase in Madras (1,27). In Bombay (44) the difference in the actuals of the two years was due to indirect famine charges and to charges for timber and other operations having been higher in the previous year. The excesses of 5 in the United Provinces of Agra and Oudh and of 1,06 (Imperial) in Berar have been sanctioned by the Government of India.

72. In England, the excess of £5 on account of cost of copies of Gamble's "Manual of Indian Timbers" was counterbalanced by a falling off of £4 under Stores for India, which was over-estimated.

Section A.—DIRECT DEMANDS ON THE REVENUES—continued.
12.—Registration.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
Superintendence.	Accounts . 1901-2	...	10	...	...	53	11	...	...	37	8	...	1,19
	Budget .	...	10	...	...	55	11	...	...	38	8	...	1,22
	Revised .	...	10	...	...	53	11	...	...	37	8	4	1,23
	Accounts .	...	9	...	...	53	11	...	...	37	8	4	1,22
District Charges.	Accounts . 1901-2	6	37	44	33	8,88	2,26	97	3	8,39	2,84	...	24,57
	Budget .	6	37	50	34	8,95	2,31	1,05	9	8,52	2,86	...	25,05
	Revised .	6	37	46	38	8,88	2,16	94	8	8,33	2,70	22	24,58
	Accounts .	7	35	45	37	9,00	2,14	90	8	8,35	2,64	21	24,56
TOTAL IN RUPES.	Accounts . 1901-2	6	47	44	33	9,41	2,37	97	3	8,76	2,92	...	25,76
	Budget .	6	47	50	34	9,50	2,42	1,05	9	8,90	2,94	...	26,27
	Revised .	6	47	46	38	9,41	2,27	94	8	8,70	2,78	26	25,81
	Accounts .	7	44	45	37	9,53	2,25	90	8	8,72	2,72	25	25,78
TOTAL IN STERLING.	Accounts . 1901-2	.	.	.	.	.	.	.	.	.	.	.	£ 171,7
	Budget .	.	.	.	.	.	.	.	.	.	.	.	175,1
	Revised .	.	.	.	.	.	.	.	.	.	.	.	172,0
	Accounts .	.	.	.	.	.	.	.	.	.	.	.	171,8
Excess over Budget Grant	Imperial	1	...	...	2	1	...	...	...	...	...	25	29
	Provincial	...	...	...	1	2	...	...	...	...	...	...	3
Excess sanctioned by Imperial Government.	Imperial	...	...	...	...	...	...	...	...	...	...	25	25
Excess sanctioned by Local Government	Imperial	...	...	...	2	...	...	...	...	...	...	...	2
	Provincial	...	...	...	1	2	...	...	...	...	...	...	3
Excess awaiting sanction of the Imperial Government.	Imperial	1	...	...	...	1	...	...	...	...	...	...	2

73. The charges fell short of the Budget Estimate by 49 but exceeded the actuals of the previous year by 2. The savings, as compared with the Budget Estimate, was contributed chiefly by the United Provinces of Agra and Oudh, Punjab, Madras and Bombay. The saving in the United Provinces of Agra and Oudh (17) was under Commission to Sub-Registrars (48), counterbalanced by increased charges under Salaries and Establishments (31), owing to the introduction of a new system of remunerating Sub-Registrars in Oudh. In Punjab and Bombay the decreases, as compared with both the Budget and the accounts of the previous year, were chiefly due to smaller payments of commission to Sub-Registrars consequent on a decline in the revenue, while that in Madras was due to the provision for new Sub-Registry offices, for additional establishment in existing offices, and for petty construction and repairs not having been fully utilized.

Section B.—INTEREST.

1901-2. Accounts. R	RECEIPTS :—	Budget. R	1902-3. Revised. R	Accounts. R
1,06,28	India (Rupee figures) . . .	1,10,13	1,08,23	1,06,55
£		£	£	£
708,5	Equivalent in Sterling . . .	734,2	721,5	710,4
77,2	England	30,0	150,7	157,3
785,7	TOTAL	764,2	872,2	867,7

74. The receipts in this section exceeded the Budget by £103.5 or R15.52, and the actuals of the preceding year by £82.0 or R12.30. The improvement, occurred mostly in England, where larger sums were invested and at a higher rate than was estimated for, and the 3 per cent. India stock of £1,500,0 was issued at a premium.

75. The Indian receipts showed a small decrease, as compared with the Budget, due partly to the improved conditions of the cultivators which enabled them to pay off their debts, and partly to smaller recoveries from Native States, owing to the continuance of the famine and the remissions granted by Government.

XII.—Interest.

			India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N. W. Frontier Pro- vince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
On Loans to Native States.	Accounts	1901-2.	13,48	15	...	...	15	...	35	...	...	1,14	...	15,27
	Budget		15,71	14	...	...	14	...	35	...	...	4,20	...	20,54
	Revised	1902-3.	15,98	9	...	...	20	...	31	...	...	2,68	...	19,26
	Accounts		15,00	6	...	...	14	...	...	...	...	2,83	...	18,03
Do. to Presi- dency Cor- porations.	Accounts	1901-2.	...	...	...	...	14,65	...	...	...	2,62	13,57	...	30,84
	Budget		...	...	...	...	14,40	...	...	...	2,58	13,51	...	30,49
	Revised	1902-3.	...	...	...	...	14,40	...	...	...	3,31	13,51	...	31,22
	Accounts		...	...	...	...	14,40	...	...	...	3,31	13,51	...	31,22
Do. to Munic- pal and other Public Cor- porations.	Accounts	1901-2.	60	40	0	1	1,59	3,38	1,57	3	55	1,55	...	9,77
	Budget		58	39	8	1	1,74	3,36	1,69	2	55	1,51	...	9,03
	Revised	1902-3.	58	38	9	1	1,72	3,21	1,75	1	58	1,46	1	9,80
	Accounts		58	30	8	...	1,57	3,20	1,62	1	57	1,44	2	9,45
Do. to Land- holders and other Nota- bilities.	Accounts	1901-2.	—3	...	...	...	3	20	2	...	...	2	...	24
	Budget		3	...	...	...	4	29	4	...	...	30	...	70
	Revised	1902-3.	8	...	...	...	0	30	4	1	...	9	...	58
	Accounts		6	...	...	...	5	23	3	1	1	5	...	44
On Advances to Cultivators and Advan- ces under Special Laws.	Accounts	1901-2.	25	57	14	...	1,07	71	1,22	2	1,75	1,51	...	7,24
	Budget		13	52	13	...	1,13	65	85	5	1,64	3,15	...	8,25
	Revised	1902-3.	8	50	12	...	1,07	47	81	5	1,64	1,79	11	6,64
	Accounts		10	57	22	1	1,27	39	73	6	1,63	1,68	13	6,79
On Loans to Railway Companies in India (Kalka Simla Rail- way).	Accounts	1901-2.	...	...	...	...	...	...	...	...	...	...	...	...
	Budget		...	...	...	...	...	...	...	...	...	...	...	...
	Revised	1902-3.	90	...	...	...	...	...	...	...	...	...	...	90
On Regimental Loans and Advances.	Accounts	1901-2.	41	...	...	...	...	...	...	...	...	...	...	41
	Budget		40	...	...	...	...	...	...	...	...	...	...	40
	Revised	1902-3.	38	...	...	...	...	...	...	...	...	...	...	38
On Currency Investment.	Accounts	1901-2.	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Budget		34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Revised	1902-3.	34,70	...	...	...	...	...	...	...	...	...	...	34,70
On Securities of Provincial Funds.	Accounts	1901-2.	2	4	...	...	16	22	2	...	83	41	...	1,70
	Budget		2	4	...	...	16	23	1	...	57	66	...	1,69
	Revised	1902-3.	2	4	...	...	15	23	1	...	65	90	...	2,00
	Accounts		2	4	...	...	15	22	4	...	59	92	...	1,98

Section B.—INTEREST—continued.

XII.—Interest—continued.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
On Overdrawn Capital of Railway Companies in India.	Accounts . 1901-2	4,36	...	...	...	...	...	...	...	...	...	...	4,36
	Budget .	1,80	...	...	...	...	...	...	...	...	...	...	1,80
	Revised .	1,04	...	...	...	...	...	...	...	...	...	...	1,04
	Accounts . 1902-3	1,58	...	...	...	...	...	...	...	...	...	...	1,58
Other Items .	Accounts . 1901-2	17	...	...	1	90	...	12	...	38	17	...	1,75
	Budget .	4	...	...	1	1,02	...	18	...	34	4	...	1,63
	Revised .	3	...	...	1	90	...	28	...	44	4	1	1,71
	Accounts . 1902-3	3	...	...	1	86	...	8	...	45	3	1	1,47
TOTAL INDIA IN RUPEES .	Accounts . 1901-2	53,96	1,16	23	2	18,55	4,51	3,30	5	6,13	18,37	...	1,06,28
	Budget .	53,41	1,09	21	2	18,63	4,53	3,12	7	5,68	23,37	...	1,10,13
	Revised .	53,79	1,01	21	2	18,50	4,21	3,20	7	6,62	20,47	13	1,08,23
	Accounts . 1902-3	52,46	1,03	30	2	18,44	4,04	2,50	8	6,56	20,46	16	1,06,55
										Total India, equivalent in £.	England.	Total, including England.	
										£	£	£	
TOTAL IN STERLING.	Accounts . 1901-1902 .	...	...	...	...	...	...	...	...	708,5	77,2	785,7	
	Budget .	...	...	...	...	...	...	...	...	734,2	30,0	764,2	
	Revised .	...	...	...	...	...	...	...	...	721,5	150,7	872,2	
	Accounts . 1902-1903 .	...	...	...	...	...	...	...	...	710,4	157,3	867,7	

76. The Indian receipts under this head arise mainly out of the Paper Currency investment, and Loans granted to Municipalities and other public bodies, Native States and cultivators. No alteration was made in the amount of the first during the year.

77. The following statement shows the balances of the different kinds of loans during the last five years:—

	31st March 1899.	31st March 1900.	31st March 1901.	31st March 1902.	31st March 1903.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	6,72	1,27,43	4,98,50	5,46,41	5,03,89
Presidency Corporations, including Port Trusts	7,62,96	7,54,36	7,47,89	7,41,12	7,32,05
Mofussil Municipalities	4,55	4,24	3,96	3,97	4,60
Railway Companies . . . . .	...	...	...	...	50,50
Landholders and others	7,58	51	99	2,29	2,52
District and Local Fund Committees	9,44	9,19	9,84	9,59	9,52
Regimental and other Loans, Military	7,01	7,35	6,90	6,75	6,17
Hyderabad Contingent . . . . .	...	...	...	...	3
Advances to Cultivators	3,01	4,12	7,71	7,57	10,64
TOTAL	8,01,27	9,07,20	12,75,79	13,17,70	13,19,92
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	1,91,53	1,87,11	1,86,45	1,89,76	1,96,48
Port Funds	21,16	20,57	19,97	19,12	18,52
District and Local Fund Committees	7,42	9,10	9,45	9,45	8,46
Landholders and others	5,80	5,88	4,27	14,02	13,54
Advances under Special Laws	22,18	21,54	19,82	18,15	16,68
Advances to Cultivators	1,81,09	2,08,03	3,27,65	3,32,45	3,16,14
TOTAL	4,29,18	4,52,23	5,67,61	5,82,95	5,69,82
GRAND TOTAL	12,30,45	13,59,43	18,43,40	19,00,65	18,89,74
Interest received	61,69	42,34	48,88	63,60	66,64
Percentage reckoned on balance at end of year	5'014	3'115	2'652	3'346	3'526

78. The interest paid in 1902-3 by Local Governments to the Government of India on account of loans held on the Provincial Account amounted to ₹17,16 or £114,4, while the actual sum realized and credited to Provincial Revenues amounted, in the aggregate, to ₹15,66 or £104,4.

Section B.—INTEREST—continued.

XII.—Interest—concluded.

79. The decrease in India under *Interest on Loans to Native States*, chiefly represents short recoveries from the Hyderabad (40), and the Jodhpur States (24) owing to remissions sanctioned by the Government of India. The advance payment in 1901-2 of one instalment of loan with interest by the Nandgaon State, and the postponement of the instalment payable by the Khairgarh State till 1903-4, account for the decrease in Central Provinces. In the Punjab the Budget erroneously provided for the interest on the loan granted to the Jhind State, which was not due till the next year. In Bombay, the Native States were in some cases unable to pay up their dues, in consequence of the continuance of famine; in some others they availed themselves of the concession, announced at the Delhi Durbar, regarding the remission of interest (including arrears). The excess over the actuals of last year was due to larger recoveries from the Berar Administration and the Native States in Bombay.

80. Under *Interest on Loans to Presidency Corporations*, the increase of 73 in Madras was due mainly to the payment made by the Harbour Trust Board, under the new arrangement, of interest up to 31st August 1902, instead of up to 31st March, as in previous years.

81. The variations under *Interest on Loans to Municipal and Other Public Corporations*, were insignificant in all provinces except Bengal and the United Provinces of Agra and Oudh. The Budget in the former was over-estimated; the decrease of 16 in the latter was due to the Naini Tal Municipality having paid the interest, due in April 1902, in the previous month, to the partial utilization of the allotment placed at the disposal of the Local Government for loans to municipalities, and to the payment of instalments by the Lucknow and Cawnpore Municipalities before due dates.

82. The decrease of 25 in Bombay under *Interest on Loans to Landholders and other Notabilities* was due to the postponement, under the sanction of Government, of the recovery of arrear instalments from the Jath State.

83. The low actuals in the United Provinces of Agra and Oudh under *Interest on Advances to Cultivators, and Advances under Special Laws*, were due to the advances made to the agricultural classes during the last famine having been paid up. Short outturn of *kharif* chiefly accounts for the decrease in Punjab, while agricultural distress was principally responsible for the deficiency in Bombay, where the Budget was also overestimated.

84. Under *Interest on Loans to Railway Companies in India*, the actuals represent interest on advances made to the Kalka-Simla Railway Company, under the orders of the Government of India, which could not be foreseen in the Budget.

85. The increase of 26 in Bombay under *Interest on Loans on Securities of Provincial Funds*, was due almost entirely to the interest on some of the Educational Trust Fund Securities, which remained undrawn in the previous year, owing to the death of one of the joint-receivers, but was realized in the year under report.

86. Under *Interest on Overdrawn Capital, etc.*, the short receipt was chiefly on account of the Bombay, Baroda and Central India Railway where the Budget appears to have been taken too high.

87. The decrease under *Other Items* in Bengal, was due to short realization of interest on arrears of Public Works Cess and Road Cess, while that in the Punjab to the greater portion of the purchase money of waste lands on which interest was payable, having been paid up, and consequent less recovery of interest. The excess in Madras was due partly to excess receipts on account of interest on arrears of Land Revenue and partly to excess payments by the Harbour Trust Board under the new arrangement, mentioned above, on account of interest on the unpaid portion of purchase money of waste lands.

88. The increase in England was due to the sums available for investment having been much larger, and the rate of interest obtained during a portion of the year higher than was estimated. A sum of £18,6 was also realised as premium on the issue of the 3 per cent. stock, India, of £1,500,0 for which no provision was inserted in the Budget.

Section B.—Interest.

1901-2. Accounts. R	EXPENDITURE :	Budget. R	1902-3. Revised. R	Accounts. R
—1,58,92	India (Rupee Figures)	—1,68,58	—1,74,37	—1,75,61
£		£	£	£
—1,059,5	Equivalent in Sterling	—1,123,9	—1,162,5	—1,170,7
3,003,8	England	3,039,0	3,002,0	3,003,4
1,944,3	TOTAL	1,915,1	1,839,5	1,832,7

89. The charges in this section showed a saving of £82,4 or R12,36, as compared with the Budget Estimate, and of £111,6 or R16,74, as compared with the actuals of the preceding year. The saving, as compared with the Budget, was due, in India, to smaller charges on account of discount,—the result of the favourable rate at which the new loan of 150 lakhs was raised. The decrease in England was due to a lower rate of interest on the new India Bills, to Bills to the value of £500,0 having been discharged without replacement, and to a provision of £10,0 included in the Budget for interest on temporary loans from the Bank of England, not having been required.

13.—Interest on Ordinary Debt.

90. The following figures give the particulars of loans raised or discharged during the years 1901-2 and 1902-3 :—

1901-2. Accounts. £		Budget. £	1902-3. Revised. £	Accounts. £
PERMANENT DEBT.				
INDIA—				
666,7	Debt incurred	1,000,0	1,000,0	1,000,0
93,7	Debt discharged	90,0	93,3	91,5
+573,0	NET IN INDIA	+910,0	+906,7	+908,5
ENGLAND—				
2,009,5	Debt incurred—	1,500,0	1,500,0	1,500,0
	India 3 per cent. Stock			
...	Debt discharged—	1,368,8	1,368,8	1,368,8
2	Great Indian Peninsula Railway Debentures . . . . .	...	...	...
	India 4 per cent. Stock			
+2,009,3	NET IN ENGLAND	+131,2	+131,2	+131,2
+2,582,3	NET IN INDIA AND ENGLAND	+1,041,2	+1,037,9	+1,039,7
TEMPORARY DEBT.				
INDIA—				
...	Debt incurred . . . . .	...	...	...
301,9	Debt discharged . . . . .	...	...	...
—301,9	NET IN INDIA . . . . .	...	...	...
ENGLAND—				
4,000,0	Temporary Loans incurred	4,000,0	3,500,0	3,500,0
5,000,0	Temporary Loans discharged	4,000,0	4,000,0	4,000,0
—1,000,0	NET IN ENGLAND . . . . .	...	—500,0	—500,0
—1,301,9	NET IN INDIA AND ENGLAND . . . . .	...	—500,0	—500,0

91. In India, as announced in the Budget, a rupee loan of 1,50,00 was raised on the 9th June 1902, at an average rate of R97-9-10². Of the balance of loans previously notified for discharge, 1,73 was paid off, consisting of 3, 1,31 and 39 of the 4½, 4 and 3½ per cent. loans respectively. Out of the loans bearing interest, 12,00 was paid, on account of the Gwalior Loan, in accordance with the terms of the agreement under which the loan was taken.

92. In England, the Sterling Loan of £1,500,0 was issued early in May, tenders being invited at a minimum of 99 per cent. The applications received exceeded 10½ millions sterling, the average rate of accepted tenders was £101-10-2, and the lowest accepted rate was £101-7-6 per cent. In accordance with the intention of the Budget programme, £1,368,8 of this loan was applied to the discharge of the Great Indian Peninsula Railway Debentures.

Section B.—INTEREST—continued.

13.—Interest on Ordinary Debt—continued.

93. As regards Temporary Loans, the Budget Estimate provided for the issue of £4,000,0 India Sterling Bills to replace Bills of a corresponding amount falling due in 1902-3. But as a departure from the Budget programme, only £3,500,0 were replaced by new issues.

The total Interest on debt paid in India and in England is shown below :—

Debt in India on 31st March 1902—

1901-2. Accounts.	Rate.	Principal.	Interest due.	Budget.	1902-3. Revised.	Accounts.
₹		₹	₹	₹	₹	₹
4,50	4½	1,00,00	4,50	4,50	4,50	4,50
19,10	4	4,63,00	18,52	18,62	18,62	18,62
3,42,33	3½	99,15,12	3,47,03	3,49,28	3,49,30	3,47,85
32,99	3	11,07,08	33,21	33,18	33,21	33,85
48	4 Provincial Debentures	8,55	34	50	49	53
3,99,40	TOTAL			4,06,08	4,06,12	4,05,35
34	Interest on Loans in course of discharge			25	30	26
1,46	Interest on Temporary Loans			...	...	...
2,69	Discount on Loans and Miscellaneous			9,62	3,58	3,58
4,03,89	TOTAL INTEREST PAID IN INDIA IN RUPEES			4,15,95	4,10,00	4,09,19
£				£	£	£
2,692,6	Equivalent in Sterling			2,773,0	2,733,3	2,727,9
4,370,3	England			4,402,0	4,364,1	4,365,6
7,062,9	TOTAL INCLUDING ENGLAND			7,175,0	7,097,4	7,093,5

94. This total amount was divided between Interest on Ordinary Debt and Interest on Debt for Railways and Irrigation as shown below :—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
₹	Interest on Ordinary Debt—	₹	₹	₹
—2,15,97	India in Rupee figures	—2,28,00	—2,33,81	—2,35,19
£		£	£	£
—1,439,8	Equivalent in Sterling	—1,520,0	—1,558,2	—1,567,9
3,003,7	England	3,038,8	3,001,8	3,003,2
1,563,9		1,518,8	1,443,0	1,435,3
₹	Interest on Debt for Railways and Irrigation Works—	₹	₹	₹
6,19,86	India in Rupee figures	6,43,95	6,43,81	6,44,38
£		£	£	£
4,132,4	Equivalent in Sterling	4,293,0	4,292,1	4,295,8
1,366,6	England	1,363,2	1,362,3	1,362,4
5,499,0	TOTAL	5,656,2	5,654,4	5,658,2

95. In India, the total payments of interest were less than the Budget by 6,76, which mainly consisted of a decrease of 6,04 under *Discount on Loans*, and of 1,43 under 3½ per cent. loans. The decrease under 3½ per cent. Loans, indicated short payments of interest, under the loans of 1854-55 (29), of 1865 (17), of 1879 (75), and of 1900-1 (83), partly counterbalanced by excess payments under the loan of 1842-43 (61). The 3 per cent. loan of 1896-97 also shewed a small excess (67). The decrease under *Discount on Loans*, was due to the favourable rate at which the new loan of 150 lakhs was raised, while that under 3 per cent. loans was due to a heavy amount of interest remaining unclaimed at the end of the year. The excess under *Interest on Provincial Debentures*, represents additional payments on account of surplus profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

Section B.—INTEREST—continued.

13.—Interest on Ordinary Debt.—concluded.

96. There was excess of 92 in India under *Interest on Debt,—State Railways*, which was entirely due to extensive outlay on Railways, requiring the sanction of the Government of India. The capital expenditure on Irrigation Works was less than the Budget grants which could not be fully utilized in 1902-3; and the interest charge was consequently smaller, the result being a net excess of 43 under the head *Interest on Debt for Railways and Irrigation*. There is an excess of 1,64 (Provincial) in Bombay which requires to be sanctioned.

97. In England there was a saving of £36,4, composed of £35,6 under *Interest on Ordinary Debt*, and of £8 under *Interest on Debt for Railways*. The former is made up of a decrease of £26,6 in interest on India Bills, due partly to £500,0 Bills, discharged in March 1903, not having been replaced, and partly to the rate of interest on the new Bills having been lower than was estimated; and of £10,0 which was included in the Budget for interest on temporary loans from the Bank of England not having been required. The latter was on account of India 3 per cent. stock, created for the discharge of the Great Indian Peninsula Railway Debentures falling due in 1902-3, which was issued on more favourable terms than had been anticipated.

14.—Interest on other Obligations.

			India.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts . 1901-2 . .	51	...	...	...	7,04	1	...	...	...	95	8,51
	Budget . .	52	...	...	...	7,07	1	...	...	...	1,01	8,61
	Revised . .	52	...	...	...	7,05	1	...	...	...	1,01	8,59
	Accounts . .	63	...	...	...	7,13	1	...	...	...	96	8,73
Treasury Notes and Service Funds.	Accounts . 1901-2 . .	8,72	...	...	...	...	...	...	...	14	1,14	10,00
	Budget . .	8,85	...	...	...	...	...	...	...	14	1,11	10,10
	Revised . .	8,83	...	...	...	...	...	...	...	14	1,14	10,11
	Accounts . .	8,79	...	...	...	...	...	...	...	14	1,21	10,14
Savings Bank Deposits.	Accounts . 1901-2 . .	34,63	2	1	67	41	1,68	...	...	3	21	37,66
	Budget . .	36,78	3	1	68	49	1,84	...	...	6	12	40,01
	Revised . .	36,69	3	1	73	49	1,78	1	...	3	14	39,91
	Accounts . .	36,64	2	2	74	45	1,87	...	...	4	13	39,91
Miscellaneous	Accounts . 1901-2 . .	28	...	1	43	...	3	...	...	4	9	88
	Budget . .	29	...	1	29	...	...	...	...	3	8	70
	Revised . .	29	...	1	38	...	4	...	...	4	7	83
	Accounts . .	29	...	1	31	...	3	1	...	5	10	80
TOTAL IN RUPEES	Accounts . 1901-2 . .	44,14	2	2	1,10	7,45	1,72	...	...	21	2,39	57,05
	Budget . .	46,44	3	2	97	7,56	1,85	...	...	23	2,32	59,42
	Revised . .	46,33	3	2	1,11	7,54	1,83	1	...	21	2,36	59,44
	Accounts . .	46,35	2	3	1,05	7,58	1,91	1	...	23	2,40	59,58
							Total India, equivalent in Sterling.	England.		Total, including England.		
TOTAL IN STERLING.	Accounts . 1901-2 . .	...	...	...	...	...	£ 380,3	£ 1	£ 380,4			
	Budget . .	...	...	...	...	...	396,1	2	396,3			
	Revised . .	...	...	...	...	...	396,3	2	396,5			
	Accounts . .	...	...	...	...	...	397,2	2	397,4			
Excess over Budget Grant { Imperial . . . . .			...	...	1	6	2	2	1	1	8	21
Provincial . . . . .			...	...	...	2	...	4	...	...	...	6
Excess sanctioned by Imperial Government—Imperial			...	...	...	4	...	...	...	...	...	4
Excess sanctioned by Local Government—Provincial			...	...	...	2	...	4	...	...	...	6
" awaiting sanction of												
Imperial Government—Imperial . . . . .			...	...	1	2	2	2	1	1	8	17

98. The Indian expenditure under this head closely followed the Budget, but exceeded the actuals of the previous year by 2,53. Compared with the Budget, there were small increases under *Interest on Special Loans* in India (11) and United Provinces of Agra and Oudh (6), which were, however, partly counterbalanced by a saving in Bombay (5). Payment of arrears due on the 8 per cent. Perpetual Loan, Madras, was mainly the cause of the excess in India. The saving in Bombay, which occurred under interest on Educational Funds, was due to the interest accruing thereon, not having been fully drawn. The decrease in India

Section B.—INTEREST—concluded.

14.—Interest on other Obligations—concluded.

(6) under *Interest on Treasury Notes and Service Funds*, which was chiefly due to the interest on Treasury notes on account of the Bhonsla and other Nagpur Temples, having remained partially undrawn, was more than counterbalanced by the excess in Bombay (10), which was chiefly due to the interest charges on the Bombay Uncovenanted Service Family Pension Fund having been higher than allowed for in the Budget Estimate. The decrease under *Interest on Savings Bank Deposits*, in India, was on account of the Post Office Savings Bank Deposits. The excess, compared with the actuals of the previous year, was attributable to the normal growth of the operations.

99. The usual details of the interest on Treasury Notes and Service Funds, and Savings Bank deposits are noted below :—

Interest on Treasury Notes and Service Funds.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
8,50	Bengal Uncovenanted Fund	8,63	8,61	8,61
1,14	Bombay " "	1,11	1,14	1,21
36	Other Funds	36	36	32
<u>10,00</u>	TOTAL	<u>10,10</u>	<u>10,11</u>	<u>10,14</u>

Interest on Savings Bank Deposits.

30,61	Post Office Savings Banks	32,68	32,56	32,51
3,65	State Railway Provident Institutions	3,98	3,94	4,04
1,92	Civil Engineers' Provident Fund	2,09	2,08	2,04
37	Regimental Savings Banks . . . . .	...	...	...
57	Postal Insurance and Life Annuity Fund	66	69	70
54	Other Accounts	60	64	62
<u>37,66</u>	TOTAL	<u>40,01</u>	<u>39,91</u>	<u>39,91</u>

Section C. POST OFFICE.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
RECEIPTS—				
R		R	R	R
2,07,56	India (Rupee Figures) . . .	2,06,56	2,15,25	2,14,49
£		£	£	£
1,383,7	Equivalent in Sterling . . .	1,377,1	1,435,0	1,429,9
EXPENDITURE—				
R		R	R	R
1,77,83	India (Rupee Figures) . . .	1,88,05	1,86,50	1,87,03
£		£	£	£
1,185,5	Equivalent in Sterling . . .	1,253,7	1,243,3	1,246,9
95,1	England . . .	100,3	100,3	99,9
1,280,6	TOTAL .	1,354,0	1,343,6	1,346,8
NET.				
R		R	R	R
+29,73	India (Rupee Figures) . . .	+18,51	+28,75	+27,46
£		£	£	£
+198,2	Equivalent in Sterling . . .	+123,4	+191,7	+183,0
-95,1	England . . .	-100,3	-100,3	-99,9
+103,1	TOTAL .	+23,1	+91,4	+83,1

TELEGRAPH.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
RECEIPTS—				
R		R	R	R
1,34,94	India (Rupee Figures) . . .	1,24,08	1,31,50	1,30,62
£		£	£	£
899,6	Equivalent in Sterling . . .	827,2	876,7	870,8
8,5	England . . .	4,2	6,2	6,2
908,1	TOTAL .	831,4	882,9	877,0
EXPENDITURE—				
R		R	R	R
91,30	India (Rupee Figures) . . .	98,35	97,96	97,02
£		£	£	£
608,7	Equivalent in Sterling . . .	655,7	653,1	646,8
295,5	England . . .	289,5	266,8	262,9
904,2	TOTAL .	945,2	919,9	909,7
NET.				
R		R	R	R
+43,64	India (Rupee Figures) . . .	+25,73	+33,54	+33,60
£		£	£	£
+290,9	Equivalent in Sterling . . .	+171,5	+223,6	+224,0
-287,0	England . . .	-285,3	-260,6	-256,7
+3,9	TOTAL .	-113,8	-37,0	-32,7

Section C—continued.

MINT.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
	RECEIPTS—	R	R	R
R 83,30	India (Rupee Figures) . . .	9,93	62,71	61,68
£ 555,4	Equivalent in Sterling . . .	£ 66,2	£ 418,1	£ 411,2
	EXPENDITURE—	R	R	R
R 73,72	India (Rupee Figures) . . .	15,77	60,30	52,34
£ 491,4	Equivalent in Sterling . . .	£ 105,1	£ 402,0	£ 415,6
12,6	England . . .	6,2	8,9	8,4
504,0	TOTAL .	111,3	410,9	424,0
	NET.	R	R	R
+9,58	India (Rupee Figures) . . .	-5,84	+2,41	-66
£ +64,0	Equivalent in Sterling . . .	£ -38,9	£ +16,1	£ -4,4
-12,6	England . . .	-6,2	-8,9	-8,4
+51,4	TOTAL .	-45,1	+7,2	-12,8

100. Under *Post Office* the net receipts showed an excess of £60,0 or R9,00, as compared with the Budget Estimate, but fell short of the actuals of the previous year by £20,0 or R3,00. The improvement, as compared with the Budget Estimate, was due to the normal growth of Postal revenue, to increased receipts in consequence of the Coronation Durbar, and to a decrease in expenditure chiefly for the Conveyance of Mails and District Post Charges. The decrease, as compared with the actuals of the previous year, was due to increased expenditure, chiefly in Establishment charges, caused partly by the expansion and development of the Department, and partly by the arrangements in connection with the Coronation Durbar, counterbalanced, to some extent, by an improvement in the receipts from sale of Postage Stamps.

101. The net results of the transactions of the Postal Department for the last five years are shown by the following figures:—

	Net Receipts.
	R
1898-99	18,90
1899-00	18,91
1900-01	20,24
1901-02	15,47
1902-03	12,47

102. Under *Telegraph* the net receipts showed an improvement of £81,1 or R12,16, as compared with the Budget Estimate, and a falling-off of £36,6 or R5,49 as compared with the actuals of the preceding year. The improvement, as compared with the Budget Estimate, was due to better message revenue resulting from the Delhi Durbar, higher receipts from rent of wires and instruments, and a decrease in expenditure owing to the postponement of Capital Works, and smaller payments for stores in England. The decrease, compared with the previous year, was chiefly due to the loss of revenue caused by the reduction in the foreign tariff, which was brought into force from 1st March 1902, partly counterbalanced by the increase due to the Coronation Durbar.

Section C—continued.

Mint—continued.

103. The net receipts under *Mint* were better than the Budget Estimate by £32,3 or R4,84, but were less than the actuals of the previous year by £64,2 or R9,63. The improvement over the Budget Estimate was due to a larger dollar coinage and recoinages undertaken for the Indore Durbar, of which nothing was known at the time the Estimates were framed. The decrease, compared with the actuals of the preceding year, was due to the absence of any coinage during the year out of purchased silver.

XIII.—Post Office.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
12,71	PARCEL AND OTHER POSTAGE COLLECTED IN CASH	12,76	12,84	12,94
	SALE OF POSTAGE STAMPS—			
1,26,61	Ordinary	1,28,50	1,33,75	1,33,08
29,19	Service	29,00	29,45	29,89
1,55,80		1,57,50	1,63,20	1,62,97
	Deduct—Payments to English, Colonial, and other Foreign Post Offices	1,38	1,10	1,36
1,53		1,56,12	1,62,10	1,61,61
3,55	MAIL CART, PARCEL VAN, PASSENGER AND GOODS SERVICE	3,50	3,65	3,85
34,79	MONEY ORDER RECEIPTS	32,10	33,50	33,94
1,19	OTHER RECEIPTS	1,03	1,20	1,19
...	Lump addition by the Financial Department . . . . .	...	1,00	...
3,06,51		2,05,51	2,14,29	2,13,53
	DISTRICT POST COLLECTIONS—			
8	Central Provinces	17	26	28
12	Bengal	12	9	9
56	Punjab	19	14	13
29	N.-W. Frontier Province	57	47	46
1,05		1,05	96	96
2,07,56	TOTAL INDIA (RUPEE FIGURES)	2,06,56	2,15,25	2,14,49
£		£	£	£
1,383,7	EQUIVALENT IN STERLING	1,377,1	1,435,0	1,429,9

104. The total revenue exceeded the Budget Estimate by R7,93, and the actuals of the previous year by R6,93. The increase, compared with the Budget Estimate, occurred chiefly under *Sale of Postage Stamps—Ordinary* (4,58), and *Service* (89), and *Money Order Receipts* (1,84), and was due in the former case to increased receipts on account of the Coronation Durbar at Delhi combined with the natural growth of the operations of the Department. Under *Money Order Receipts*, the Coronation Durbar brought in a small increase, while the Budget also over-estimated the loss of revenue anticipated in consequence of the reduction in the rate of commission on money orders not exceeding R5 in value. There were also some minor improvements under *Parcel and other Postage Collected in Cash* and *Mail Cart, Parcel Van, Passenger and Goods Service*, the result of under-estimates in all cases. On the other hand, the receipts under *District Post Collections* showed a small falling-off, the result of a decrease in the North-West Frontier Province, due to the abolition of the tonga line between Kohat and Khusalgarh on the opening of the railway, and an increase in the Central Provinces due to the recovery of arrear contributions from some Feudatory States.

105. The increase over the actuals of the preceding year occurred chiefly under *Parcel and other Postage Collected in Cash* (23), *Sale of Postage Stamps* (7,17), *Mail Cart, Parcel Van, Passenger and Goods Service* (30), partly counterbalanced by a decrease under *Money Order Receipts* (85). The increases were due to the causes explained above. The decrease under *Money Order Receipts* was the outcome of the reduction in the rate of commission on money orders not exceeding R5 in value mentioned above.

Section C—continued.

15.—Post Office.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
7.61	CHIEF OFFICE, CALCUTTA	7.88	7.73	7.60
1,06.35	PRESIDENCY AND DISTRICT OFFICES	1,12.18	1,12.36	1,12.37
	CONVEYANCE OF MAILS—			
12.36	Road Establishment and Con- tingencies	13.14	12.97	12.77
13.89	Railway Charges	16.13	15.70	15.86
6.89	Mail Cart, Parcel Van, Passenger and Goods Service, Establishment and Charges	7.40	7.11	7.32
30	Other Charges	33	32	37
33.44		37.00	36.10	35.62
1.97	DISCOUNT ON SALE OF POSTAGE STAMPS	2.00	2.08	2.06
6.25	SUBSIDIES	6.27	6.25	6.23
8.14	STATIONERY AND PRINTING	7.20	8.64	8.30
33	MISCELLANEOUS	40	40	43
...	Lump reduction by Finance Department . . . . .	...	1.50	...
1,64.09		1,72.93	1,72.06	1,72.61
	DISTRICT POST CHARGES—			
36	India	36	48	47
68	Central Provinces	79	73	73
2.34	Burma	3.08	2.75	2.76
49	Assam	51	52	50
3.54	Bengal	3.88	3.66	3.67
1.85	U. P. of Agra and Oudh	1.91	1.89	1.88
2.14	Punjab	1.67	1.57	1.55
26	N.-W. Frontier Province	82	65	69
1.05	Madras	1.07	1.05	1.05
1.03	Bombay	1.03	1.03	1.03
...	Berar . . . . .	...	11	9
13.74		15.12	14.44	14.42
1,77.83	TOTAL INDIA (RUPEE FIGURES)	1,88.05	1,86.50	1,87.03
£		£	£	£
1,185.5	EQUIVALENT IN STERLING	1,253.7	1,243.3	1,246.9
95.1	ENGLAND	100.3	100.3	99.9
1,280.6	TOTAL IN STERLING	1,354.0	1,343.6	1,346.8

106. The expenditure in India showed a saving of Rs. 1.02 compared with the Budget Estimate, but exceeded the actuals of the previous year by Rs. 9.20.

107. The small saving (28), compared with the Budget Estimate, under *Chief Office, Calcutta*, occurred chiefly in the offices of account and audit, and was distributed under all the heads, the savings under Salaries (6) and Establishment (13), being due to absences on leave, change of incumbents, and vacancies. The small increase (19) under *Presidency and District Offices* was spread over several heads. The decrease (37), under *Road Establishment and Contingencies* was due to over-estimate in the grant for allowances for horses and camels (16), to non-appropriation of the allotment for the revision of pay of overseers and runners (4), and to smaller expenditure under Travelling Allowance (5), Grain Compensation Allowance (9), and Rainy Season charges (4). The low actuals under *Railway Charges* were due to smaller payments to the East Indian, Eastern Bengal, Great Indian Peninsula, South Indian, Bombay, Baroda and Central India and Madras Railways, while the decrease, compared with the Budget, under *Mail Cart, Parcel Van, Passenger and Goods Service Establishment and Charges* (8), was in the supplies to the Aligarh Workshop. The excess of 1.10, as compared with the Budget under *Stationery and Printing*, was due to larger supplies of stationery and more printing work done to meet the growing requirements of the Department. Compared with the previous year, there were excesses under *Presidency and District Offices* (6.02), due partly to the expansion of the Department, and partly to the demands of the Coronation Durbar; under *Road Establishment and Contingencies* (41) due to the extension of runners' lines; under *Railway charges* (1.37) due to larger payments to the several Railway Companies; under *Mail Cart, etc.*, (43) due to larger expenditure under allowances for horse and bullocks and extra cattle establishment; and under *Miscellaneous* (10) due to higher compensation paid for lost articles.

Section C—continued.

15.—Post Office—continued.

108. Under *District Post Charges*, the excess in India was due to the transfer of the charges on account of new postal services in Baluchistan, from 25,—Political to this head. The saving in the Central Provinces was in consequence of smaller expenditure on Travelling Allowance and Postal facilities. The decrease in the latter case was due partly to an over-estimate of the additional subsidies, payable for new lines of postal communication, and partly to the provision for District Dak Establishments not having been fully utilised. The increase, compared with the previous year, was chiefly brought about by the transfer from "21—Marine" to this head of the subsidy for the Arakan Mail Service, and to the opening of new lines. The saving, compared with the Budget in Bengal, was chiefly attributable to smaller expenditure under Establishment, slightly counterbalanced by an excess under Contingencies. The small decrease in the Punjab was due to the grants for the distribution of letters and Mail Cart Service not having been fully used. The low actuals in the North-West Frontier Province were due to the abolition of the tonga line in the Kohat District, owing to the opening of the Kohat and Khusalgarh Railway. The figures under Berar represent expenditure incurred in that province from 1st October 1902. The excesses of 1 (Provincial) and 8 (Imperial) in Berar were sanctioned and out of the excess of 9 (Imperial) in the North-West Frontier Province 4 was met by re-appropriation and the remainder 5 awaits sanction.

109. The decrease in the expenditure in England was in the charges for stores.

XIV.—Telegraph.

1901-2. Accounts. ₹		Budget. ₹	1902-3. Revised. ₹	Accounts. ₹
	INDIAN TELEGRAPHS—			
	<i>Message Revenue—</i>			
48,30	Sale of Stamps, deducting Refunds, etc.	45,45	42,15	48,87
5,06	Receipts from other Administrations	4,35	4,30	4,71
39,50	Other Receipts by Cash, Postage Stamps, and Book Transfer	32,60	41,24	39,61
<u>86,86</u>		<u>82,40</u>	<u>87,75</u>	<u>87,19</u>
	<i>Other Revenue—</i>			
19,51	Rent of Wires and Instruments leased to Railways and Canals	20,00	20,70	21,20
2,10	Rent of Local and Private Lines	2,05	2,00	1,77
22	Royalty from Telephone Companies	21	20	22
—10	Recoveries from Guarantors	—10	26	37
63	Miscellaneous Revenue	44	59	70
<u>22,36</u>		<u>22,60</u>	<u>23,75</u>	<u>24,26</u>
1,09,22	TOTAL INDIAN TELEGRAPHS	1,05,00	1,11,50	1,11,45
25,72	INDO-EUROPEAN TELEGRAPHS	19,08	20,00	19,17
<u>1,34,94</u>	TOTAL INDIA	<u>1,24,08</u>	<u>1,31,50</u>	<u>1,30,62</u>
£		£	£	£
899,6	Equivalent in Sterling	827,2	876,7	870,8
8,5	England	4,2	6,2	6,2
<u>908,1</u>	GRAND TOTAL	<u>831,4</u>	<u>882,9</u>	<u>877,0</u>

Indian Telegraphs.

110. The actuals exceeded the Budget by ₹6,45, of which ₹4,79 was under message revenue, due chiefly to the extra traffic resulting from the Delhi Durbar, and ₹1,20 under rent of wires and instruments.

111. The increase of ₹2,23, as compared with the previous year, is attributed to larger receipts from the rent of wires and instruments leased to railways and canals, owing to the increase in the wire mileage from 67,559 miles at the commencement of the year to 71,342 miles at the end, to an increase in the number of inland private messages due to the Coronation Durbar at Delhi, and to larger recoveries from guarantors.

Indo-European Telegraphs.

112. The receipts in India during 1902-3 fell short of the previous year by ₹6,55, and those in England by £2,3. The falling off in India occurred in the transit message receipts from the Indian Telegraph Department, caused by the reduction in the foreign tariff which was brought into force from 1st March 1902. The decrease in England was due to larger receipts in the previous year from the Imperial Ottoman Telegraph administration on account of traffic balances. As compared with the Budget, the actuals show a small excess only.

Section C—continued.

16.—Telegraph.

Indian Telegraphs.

Capital Account.

1901-2. Accounts. ₹		Budget. ₹	1902-3. Revised. ₹	Accounts. ₹
9,97	India	11,44	8,00	8,60
₹		₹	₹	₹
66,5	Equivalent in Sterling	76,3	53,3	57,4
162,6	England	175,0	150,2	150,8

Revenue Account.

₹		₹	₹	₹
74,32	India	76,34	79,00	77,76
₹		₹	₹	₹
495,5	Equivalent in Sterling	508,9	526,7	518,4
3,5	England	4,5	5,3	5,7
738,1	TOTAL INDIAN TELEGRAPHS	764,7	735,5	732,3

Indo-European Telegraphs.

₹		₹	₹	₹
7,01	India	10,57	10,96	10,66
₹		₹	₹	₹
46,7	Equivalent in Sterling	70,5	73,1	71,0
111,4	England	92,0	93,3	88,4

Red Sea and Indian Telegraph Company.

18,0	England	18,0	18,0	18,0
176,1	TOTAL INDO-EUROPEAN TELEGRAPHS AND RED SEA AND INDIAN TELEGRAPH COMPANY	180,5	184,4	177,4

₹		₹	₹	₹
91,30	TOTAL INDIA	98,35	97,96	97,02
₹		₹	₹	₹
608,7	Equivalent in Sterling	655,7	653,1	646,8
295,5	England	289,5	266,8	262,9
904,2	GRAND TOTAL	945,2	919,9	909,7

Indian Telegraphs.

113. The short outlay of £32,4, as compared with the Budget, was partly due to postponement of Capital works, and partly to a lapse in the English payments for stores.

114. As compared with the previous year, the total expenditure shows a small increase of £4,2, there being, in the one hand, a decrease in Capital outlay and, on the other, a larger increase in Revenue expenditure, due to expansion of the Department.

Indo-European Telegraphs.

115. The short outlay of £3,1, as compared with the Budget, was due chiefly to the payments in England in respect of message revenue being less than was anticipated.

Section C—continued.

XV.—Mint.

1901-2. Accounts. ₹		Budget. ₹	1902-3. Revised. ₹	Accounts. ₹
6,71	Fees for coining Silver	4,00	6,80	7,20
2	Assay fees	2	2	1
72,10	Gain on Coinage Operations	65	49,24	49,05
3,84	Gain on Copper Coinage	5,00	6,25	5,08
	Other Receipts—			
49	Calcutta	20	30	23
14	Bombay	6	10	11
83,30	TOTAL INDIA (RUPEE FIGURES)	9,93	62,71	61,68
₹		₹	₹	₹
555,4	EQUIVALENT IN STERLING	66,2	418,1	411,2

116. The receipts under this head exceeded the Budget by 51,75, but were less than the actuals of the previous year by 21,62. Of the increase over the Budget, a major portion (48,40) occurred under *Gain on Coinage Operations* and represented the gain accruing from the conversion into rupees of the Hali coins of the Indore Durbar, no provision for which was made in the Estimates as nothing was known about the conversion operations when the Estimates were framed. There was also an increase of 3,20 under *Fees for coining Silver*, owing to a larger dollar coinage than was allowed for in the Estimates.

117. The principal variations from the accounts of 1901-2, consist of a decrease of 23,05 under *Gain on Coinage Operations*, and an increase of 1,24 under *Gain on Copper Coinage*. The former was due to the absence of any coinage during the year out of purchased silver, while the latter was caused by an increase in the amount of copper coins passed into circulation.

17.—Mint.

1901-2. Accounts. ₹		Budget. ₹	1902-3. Revised. ₹	Accounts. ₹
	ESTABLISHMENTS—			
2,83	Calcutta	2,65	2,88	2,92
3,36	Bombay	2,75	3,10	3,05
	LOSS OF WEIGHT IN COINAGE—			
1,99	Calcutta	6,07	7,67	8,31
2,12	Bombay	3,20	5,79	7,30
	OTHER CHARGES—			
67	Calcutta	60	65	57
49	Bombay	50	70	59
	NET PROFIT ON SILVER COINAGE PAID TO THE GOLD RESERVE FUND—			
26,43	Calcutta . . . . .	...	...	...
35,83	Bombay . . . . .	...	39,51	39,60
31,92	TOTAL CALCUTTA	9,32	11,20	11,80
41,80	" BOMBAY	6,45	49,10	50,54
73,72	" INDIA (RUPEE FIGURES)	15,77	60,30	62,34
₹		₹	₹	₹
491,4	Equivalent in sterling	105,1	402,0	415,6
12,6	England	6,2	8,9	8,4
504,0	TOTAL IN STERLING	111,3	410,9	424,0

118. The charges in India under this head exceeded the Budget by 46,57 but fell short of the actuals of the preceding year by 11,38. The greater part (39,60) of the excess, compared with the Budget, represents the transfer to the credit of the Gold Reserve Fund of the net profits on the Indore recoinage referred to in para. 116 above. Of the excess of 6,34 under *Loss on Coinage*, 1,26 represents charges incurred

Section C—concluded.

17.—Mint—continued.

in England on gold remittances from India, which remained unadjusted at the end of the previous year; the rest was due to a more rapid withdrawal of the 1840 rupees than was allowed for in the Estimates, and to the Indore recoinage operations at Bombay. These causes were also responsible for an excess of 57 under *Establishments*, as the increased magnitude of the recoinage operations led to increased expenditure on temporary establishment, overtime allowances and local purchase of stores. The payments in England were larger than indicated in the estimates, owing to larger demands for stores. Out of the excesses 2,48 (Imperial) in India and 44,09 (Imperial) in Bombay, 23 and 42,08 were met by additional grants and the remainder 2,25 and 2,01 respectively await the sanction of the Government of India.

119. As compared with the previous year, there was a decrease of 11,38 in the Indian charges, made up principally of a decrease of 22,66 under transfer of profits to the Gold Reserve Fund and an increase of 11,50 under *Loss on Coinage*. The former was due to the net profits available for transfer being smaller than in the previous year, while the latter was caused by the heavy recoinage operations in the year.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1901-2. Accounts. R	RECEIPTS—	Budget. R	1902-3. Revised. R	Accounts. R
1,88,91	India (Rupee figures) . . .	1,89,43	1,96,82	1,98,06
£	India (equivalent in Sterling) .	£	£	£
1,259,4	England	1,262,9	1,312,1	1,320,4
1,8		1,8	2,0	2,0
1,261,2	TOTAL	1,264,7	1,314,1	1,322,4

120. The receipts in this section showed an improvement of £57,7 or R8,66, as compared with the Budget Estimate and of £61,2 or R9,18 as compared with the actuals of the preceding year. As compared with the Budget Estimate, £3,5 or R53 of the increase, occurred under Law and Justice—Courts of Law, due to large receipts from sale-proceeds of unclaimed and escheated property in Bengal and Bombay, and Magisterial fines in the Central Provinces and Burma; £16,6 or R2,49 under Police, due to large recoveries for police supplied to local bodies, punitive police and village police; £37,0 or R5,54 under Marine, due to the unusually large recoveries from His Majesty's Imperial Government in connection with the employment of Royal Indian Marine Vessels on Imperial Service, and on account of passage-money of officers deputed to Somaliland and heavy receipts on account of coast light dues in Burma, owing to a large number of vessels having visited the Burma ports; £9,2 or R1,39 under Education, due to the inclusion of the receipts in Berar, which was leased to the Government of India from 1st October 1902, to increased receipts from College fees in Madras and to the transfer of the Rangoon Collegiate School from the Educational Syndicate to Government; and £4,3 or R65 under Medical due to increased receipts from College fees and nursing fees, and a special contribution from the Queen Victoria Memorial Scholarship Fund Committee to the District Board at Ajmer. These increases were partly counterbalanced by a decrease of £12,1 or R1,81 under Law and Justice—Jails, chiefly in Bengal, due to the release of prisoners on the occasion of the Coronation Durbar and the unusually small demands from the Military and other departments for Jail products; and £8 or R12 under Scientific and other Minor Departments, due to low receipts at the School of Art in Madras from the sale of aluminium-ware and other articles.

121. Of the improvement, compared with the previous year, £11,2 or R1,68 occurred under Law and Justice—Courts of Law, due partly to the causes mentioned above and partly to large receipts in India on account of commission and fees realized by the Administrator General, Bengal; £13,9 or R2,09 under Police, £27,8 or R4,15 under Marine, £8,9 or R1,34 under Education, £6,3 or R95 under Medical, all due to the causes mentioned above; and £7,3 or R1,10 under Scientific and Other Minor Departments, due to large receipts from the sale of quinine in the Government Cinchona Plantations, of unserviceable cattle in the Hissar Cattle Farm, and of maps and instruments in the Surveyor General's office. These improvements were, to some extent, counterbalanced by a deficit of £14,2 or R2,14, under Jails, due to low receipts from Jail Manufactures.

XVIIA.—Law and Justice—Courts of Law.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Prop- erty.	Accounts . 1901-2	18	11	29	7	28	19	10	1	17	29	...	1,69
	Budget . . .	26	11	25	6	28	20	10	1	20	25	...	1,72
	Revised . . .	16	11	36	7	34	22	9	1	16	35	4	1,91
	Accounts . . .	6	13	33	6	40	22	11	1	16	34	17	1,99
Court-fees realised in cash.	Accounts . 1901-2	2	22	...	1	47	1,04	4	...	26	8	...	2,14
	Budget . . .	1	20	1	4	55	1,19	5	1	25	11	...	2,42
	Revised . . .	1	23	1	5	40	1,34	3	1	23	8	1	2,46
	Accounts . . .	1	23	1	5	42	1,34	5	2	21	8	1	2,43